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THE IMPACT OF ORGANISATIONAL CULTURE ON THE APPLICATION OF ACCOUNTING PROCEDURES IN ZIMBABWE.

The case of Verify Engineering in Harare.

BY

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A DISSERTATION SUBMITTED TO FACULTY OF COMMERCE IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE BACHELOR OF ACCOUNTANCY HONOURS DEGREE.

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# RELEASE FORM

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#  APPROVAL FORM

The undersigned certify that they have supervised the student B1953061 dissertation entitled “The impact of organizational culture on the application of accounting procedures in Zimbabwe ” on a case of VERIFY ENGINEERING. Submitted in partial fulfilment of the requirements of Bachelor of Accountancy Honours Degree at Bindura University of Science Education.

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My goal of achieving academic greatness was made possible by a number of people, both directly and indirectly. These people deserve some credit.

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Finally, I want to thank my family and the love of my life for all of their support. You are amazing!

#

#  DEDICATION

My dedication goes to my aunt who have worked tirelessly to see me through tertiary education and has been supporting me in achieving all my dreams through tough times. This would not have been possible if not for her bigger heart. Not forgetting all my loved ones who had been there for me all this while.

 ABSTRACT

This quantitative study was designed to determine whether Verify Engineering's organizational culture affected its accounting procedures. Understanding the organizational culture at the company, examining accountants' knowledge of organizational culture, and assessing their self-efficacy to change the culture at their company were the sub goals. 35 accounting specialists were chosen at random from a population of 100. The respondents' information was collected via a self-administered questionnaire. Data analysis was done using SPSS version 20 (Statistical Package for Social Sciences). Data were presented as tables and graphs, and descriptive statistics were employed for the analysis. Verify Engineering scored 100% for minimal power distances, 100% for masculinity, and 92.5% for collectivism. The company was discovered to be high on avoiding uncertainty (100%). The culture might offer advantages and disadvantages for competent and moral accounting. According to accountants, the high uncertainty avoidance culture did have an impact on how they carried out their responsibilities. The majority of accountants (96.3%) believed that previous planning was a key component of Verify Engineering and that they had to follow suit. However, the majority of respondents (94.3%) thought that Verify Engineering's culture allowed them to challenge their bosses whenever they felt the need to do so. Accounting professionals' awareness of the cultures present at the organizations under examination ranged from ordinary to outstanding. Conclusion: The organizational cultures at the organizations had a significant impact on accounting practices. Strong cultures provide tenure stability, particularly for accountants who believe they can change organizational culture by delivering high-quality work and involving management as needed. The high level of expertise in Verify Engineering's organizational culture may enable professionals to comprehend the organization's vision and, as a result, provide them the confidence to approach peers and leadership in order to impact the organizational culture at the company. Additionally, it is determined that both organizations have a strong foundation in terms of psychological capital for accounting professionals. According to the report, Verify Engineering should think about how they may further ingrain their organizational culture into ethical professional behavior that is consistent with their long-term goals. The company must also utilize the high psychological capital demonstrated by high self-efficacy to find specialists who can lead the organizations' main operations. Future research must concentrate on the role that organizational and professional cultures have played in influencing how organizations in Zimbabwe have achieved their strategic goals.

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# CHAPTER I

# INTRODUCTION

# 1.0 Introduction

The company Verify Engineering is a Private limited company that is under the patronage of the Ministry of Higher and Tertiary Education, Science and Technology Development. It was formed in June 2004 with its operations commenced in April 2005. It is aimed at the full implementation of Coal to Liquid fuels technologies as well as the development work on alternative sources of fuel or energy for Zimbabwe. Verify engineering was given an agenda that is in conformity with the vision of the Ministry which is to implement technology innovations on the natural resources of the nation. The company is currently involved in several diverse projects which are mainly aimed at bringing foreign investors into the country. Chapter 1 presents a broad introduction to the research and fits out a conceptualization of the problem and meaning of the context and distinguishing features of the research. It is centered on the back drop of the study that emphasizes on the subject issue of the study, problem statement, objectives of the study, research questions, and the research hypothesis, speculations of the study, impediments of the study, delimitations of the review and conceptual definition of terms.

## 1.1 Background of the study

Workplace culture is a powerful force that is deliberated and cultivated among recent hires upon their arrival. It is the very fiber that gsrips the organization in concert. The significance of organizational culture is emphasized by Bailey (2009), who state that, without exception, the pre-eminence and steadiness of culture proved to be an indispensable quality of the first-rate organization. Because the few core values are so clearly defined, employees in organizations with strong cultures typically know what to do in most circumstances. Organizational culture can be described as, a total of routines of common beliefs, rituals, myths and sentiments that become collectively acceptable from associates of an organization (Paramita, Lumbanraja & Absah, 2020).

Organizational culture is a key factor in determining the success or failure of an organization (Belias & Koustelios, 2014). Conferring to Cheema and Abbas (2017), it is a significant element affecting hierarchical achievement or delinquency, and that it is frequently blamed for organizational problems and sometimes praised for fostering positive qualities. It is largely responsible for defining measures within the organization, and it influences the organization’s financial principles, accounting procedures, and internal controls systems. Measures within organizations are specified largely by the culture of the organization (Paramita et al., 2020). This suggests that the organization’s culture is reflected in the manner in which specialties are carried out.

Many organizations recognize that culture enhances employee satisfaction and defines and conditions their orientation towards achieving their mission. However, the assumptions and actual effects of an organization’s culture can differ greatly (Maina, 2016).through designation of the organization’s core values, these distinctions influence the overall improved results. Saani (2019), stated that accounting best practices ingrained in the cultures of all organizations. These practices are accepted all over the world. However, private sector organizations’ compliance with these international accounting procedures varies significantly (Hooi, 2017). Therefore, it is appropriate to investigate the factors that lead to variations in the accounting practices and the extent to which those practices influence accounting practices. The extent to which accounting practices influence accounting results can vary depending on a number of factors, such as the size of the organization, the industry in which it operates, and the country in which the organization is located. However, in general, accounting practices can have a significant impact on accounting results.

There is a growing body of research on the impact of organizational culture on accounting practices (Saani, 2019). This research has shown that culture can have a significant impact on the following aspects of accounting;

The reliability of accounting information- Organizational culture can impact the reliability of accounting information by influencing the way that accounting is conducted. For example, an organization with a strong culture of ethics is more likely to have accurate and reliable accounting information.

The efficiency of accounting practices – organizational culture can also impact the efficiency of accounting practices. For example, an organization with a culture of innovation is more likely to use sophisticated accounting techniques that can improve efficiency.

The compliance of accounting practices- organizational culture can also impact the compliance of accounting practices, that is in an organization with a strong culture of compliance is more likely to have accounting practices that are in line with applicable regulations.

Accounting procedures do not exist in a vacuum, but rather operate within a culturally distinct territory works in a territory. This means that the way accounting is practiced is influenced by cultural values and norms of the society in which it is practiced (Chukwu, Aguwamba & Kanu, 2017; Saani, 2019). Saani (2019), argues accounting is a socially constructed reality, and that the practice of financial reporting cannot be separated from its cultural context. Dio et al. (2020) also emphasize the importance of culture in the social structures and institutions, including accounting. Hence forth, accounting procedures must be tailored to the specific cultural contextin which they are used.

Thereafter, culture may impact on the accounting procedures of a company. Verify Engineering and other private businesses in Zimbabwe are currently impacted by cultural issues, such as poor achievement indicators, undefined roles among middle-level staff, inadequate orientation based on favoritism, ethnocentrism, and nepotism (Saani, 2019). Nevertheless, there is no plausible evidence from empirical studies to back up the claims that good organizational culture and expedient accounting procedures exist. The influence that organizational culture has on accounting procedures has been virtually ignored by the assessments to this point. As a result, the goal of this study is to better understand how Verify Engineering’s accounting procedures are affected by organizational culture.

##

## 1.2 Statement of the problem

Leading figures in Zimbabwean private limited business enterprises have allegedly failed to follow ethical corporate governance, this encompasses Verify Engineering’s management. The expediency of operations may have come at the expense of accounting techniques and procedures that could have provided controls for operations at Verify Engineering. Verify Engineering likewise operates in the same environment, where leadership may choose to disregard important control efforts in order to align activities with a limited budget. Given that little is known about how accounting principles are used at Verify Engineering, it is critical to comprehend how accounting experts have been able to preserve the accounting principles in a setting where there are constantly justifications for entities to modify.

1.3 Objectives of the study

The following are the objectives of the proposed study:

* To identify the organizational cultures that are found at Verify Engineering.
* To determine the impact of organizational culture on the overall compliance with accounting procedures by professionals Verify Engineering.
* To describe Verify Engineering’s accounting officers’ knowledge of organizational culture and the link to accounting praxis
* To depict Verify Engineering accountants’ perceptions of their capacity to strike a balance between organizational culture and accounting principles.

## 1.4 RESEARCH QUESTIONS

The conceptualizations of the objectives lewd to the formulation of research questions.

* What are the organizational cultures that are being put into practice at Verify Engineering?
* What are the impacts of organizational culture on the accounting practices by professionals at Verify Engineering?
* How are Verify Engineering’s accounting officers’ renowned regarding to organizational culture and the link to accounting praxis?
* How does accountants at Verify Engineering comprehend their capacity to strike a balance between organizational culture and accounting principles?

## 1.5 Significance of the study

All research, whether it is conducted in a professional field or in an academic setting, should benefit society in some way. The proposed research is expected to have the following benefits:

* Increased knowledge: The research will increase our understanding of the factors that influence accounting professionals' work satisfaction. This knowledge could be used to improve the design of accounting jobs and to develop interventions that can help to increase work satisfaction among accounting professionals.
* Improved practice: The research could lead to the development of new methods for measuring and improving accounting professionals' work satisfaction. These methods could be used to help accounting professionals identify and address factors that are contributing to their dissatisfaction.
* Enhanced training: The research could be used to develop new training programs for accounting professionals. These programs could help accounting professionals to develop the skills and knowledge they need to be more satisfied with their work.

Overall, the proposed research is expected to have a positive impact on the accounting profession and on the individuals who work in this field.

### 1.5.1 The Student

It is expected that the student will not only be introduced to the world of research, but will also be able to refine their research skills and gain a professional qualification. This is hoped to nurture their professional growth in the field of accounting.

In other words, the student is expected to gain a deeper understanding of research, develop their research skills, and obtain a professional qualification that will help them advance their career in accounting. This will allow them to make a more significant contribution to the field and help them achieve their professional goals.

### 1.5.2 The University, Students Scholars and Professionals in the Field of Accounting

It is hoped that the findings of the study will be a valuable source of information for students and professionals who are interested in the topic. The study is also expected to serve as a foundation for further research into the subject.

In other words, the study is expected to provide new insights into the factors that influence accounting professionals' work satisfaction. This information could be used by students and professionals to improve their understanding of the topic and to make informed decisions about their careers. Additionally, the study could serve as a starting point for further research into the topic, which could lead to the development of new theories and practices.

### 1.5.3 The Research Participants and the Participating Organization

The researcher plans to share the findings of the analysis with the entity in question. The researcher hopes that management will be able to identify areas for improvement and make decisions that will lead to enhanced accounting procedures within the organization.

In other words, the researcher hopes that the findings of the analysis will be used to improve the accounting procedures at Verify Engineering. This could involve making changes to the way accounting is done, the way data is collected and analyzed, or the way accounting professionals are trained. The researcher believes that these changes could lead to a more efficient and effective accounting department, which could benefit the organization as a whole.

## 1.6 Assumptions of the study

The following are the assumptions of the study:

* Permission to conduct the study at Verify Engineering will be granted. The researcher assumes that the management of Verify Engineering will grant permission to conduct the study. This is a necessary assumption, as the study cannot be conducted without the cooperation of the organization.
* Respondents will have sufficient time to complete the survey. The researcher assumes that respondents will have sufficient time to complete the survey. This is important, as the researcher wants to ensure that the data collected is accurate and reliable.
* All questionnaires distributed will be returned. The researcher assumes that all questionnaires distributed will be returned. This is another important assumption, as the researcher needs a sufficient number of responses to make the study valid.

## 1.7 Delimitations

Although it is tempting that the study should focus on additional privately owned businesses in Zimbabwe, it will only look at the organization referred to in the city of Harare. The researcher will not attempt to disassemble accounting into its constituent elements in terms of the theoretical delimitations. As a result, this study will still take into account the financial, managerial, and other accounting aspects.

1.8 Limitation

The following are the limitations of the proposed study:

* Most of the respondents could not return questionnaires with the stipulated time and some of them even failed to return them back to the researcher. The researcher managed to send reminders to all the respondents using telephone calls and emails to improve the response rate.
* The researcher lacked experience in carrying out such a research hence the study relied much on other people’s help, support and guidance. In this case the researcher consulted the supervisors and other experts in the accounting field to ensure a relevant study was carried out.
* Most of the respondents could not grant their genuine and reasonable supposition due to privacy reasons consequently compromising the quality of the inquire about and as a result the analyst gave more room for fair reactions in spite of the fact that citing that the data will entirely be secret which it was utilized for scholastic reason as it were on the surveys that were disseminated.

## 1.9 Definition of terms

The study defines key terms in order to ensure that they are interpreted consistently throughout the study.

**Accounting**- The term "accounting" is defined as "the procedure of measuring, processing and communicating financial information about the economic activities of an organization." This definition is from Needles and Powers (2013), and it will be used in this study to refer to accounting undertakings by accounting professionals at Verify Engineering.

**Accounting Procedure-** Accounting procedure is described as the process of standardized nature that performs a distinct function developed to incorporate sufficiently risk management policies so that these roles are achieved more productively and efficiently. The accounting division executes several functions, such as billings for their customers, handing over invoices to suppliers, and conducting bank reconciliation; hence such undertakings normally need comprehensive and facilitated procedures. In this study, the term "accounting procedure" is used to refer to the overall process of recording, classifying, summarizing, and reporting financial transactions. This process includes auditing, which is the process of verifying the accuracy and completeness of financial records. Accounting procedures often inform accounting practice, as they provide the foundation for how accounting is done in practice.

**Accounting Practices-** Accounting practices are the set of rules and procedures that govern how financial transactions are recorded, classified, summarized, and reported.

**Accountant/Accounting Professional**-The term "accounting professional" refers to people who have the necessary qualifications and experience to work in the accounting field. The level of qualification required can vary, but it could be as low as a certificate.

**Organization-** An organization is a group of people who work together to achieve a common goal. Organizations have both stated and implied policies that guide the behavior of their members. These policies may include rules about how to interact with experts, how to share information, and how to make decisions.

In the context of the current study, the researcher refers to Verify Engineering using several terminologies, including "organization," "group," and "team." This is because Verify Engineering is a complex process that involves many different people with different skills and expertise. By using multiple terminologies, the researcher is able to capture the full range of activities that are involved in Verify Engineering.

**Culture-** The term "culture" is used to describe the shared values, beliefs, and norms of an organization. These values and beliefs are often unspoken, but they guide the way people behave in the organization. For example, an organization that values teamwork may have a culture that encourages collaboration and cooperation.

The study by Erserim (2012) found that culture can have a significant impact on the performance of an organization. Organizations with strong cultures are more likely to be successful than those with weak cultures.

The present study maintains the exact description of culture as defined by Erserim (2012). This means that the study will focus on the impact of culture on the performance of an organization.

## 1.10 Organization of the study

The present study is divided into five chapters. Chapter 1, thus orientation; and this chapter introduces the study, statement of the problem, its objectives, research questions, significance of the study, assumptions, delimitations, limitations and definition of terms in the context of the study as well as providing the outline of the research report.

**Chapter 2 Literature Review**

The purpose of this chapter is to review the literature that is relevant to the current study. This includes a critical analysis of the various theories that have a bearing on the problem, as well as an overview of the work and research that has already been done on this topic. The chapter will also discuss how the current study will contribute to and complement the work that has been done previously.

**Chapter 3 Research Methodology**

Chapter 3 of the study will discuss the research methodology that will be used. This includes the data collection and analysis methods, research instruments, sampling method, sampling frame, and techniques employed for the study. The chapter will also discuss the reasons for the research method used and the potential limitations that may arise from the research design.

Chapter 4 will present the findings of the study. This includes the analysis and interpretation of the collected data, as well as any significant limitations that were identified.

Chapter 5 will discuss the implications of the study. This includes a discussion of the results in relation to the literature review, as well as recommendations for future study and management. The chapter will also conclude with recommendations for Verify Engineering.

## 1.11 Chapter summary

Chapter 1 of the study introduced the following:

 The context of the study question, including the setting and the background information.

The statement of the problem, which is a clear and concise description of the issue that the study is trying to address.

The objectives of the study, which are the specific things that the study is trying to achieve.

 The significance of the study, which is why the study is important and who it will benefit.

 The assumptions, limitations, and delimitations of the study, which are factors that could affect the results of the study.

The key terms that are used in the study, which are defined so that the reader understands their meaning. In other words, Chapter 1 of the study provided the reader with an overview of the study, including the purpose, scope, and methodology. This information is essential for understanding the rest of the study.

CHAPTER II

LITERATURE REVIEW

2.1 Introduction

To add additional aspects, this chapter explores pertinent literature on the issue of the impact of organizational culture on the application of accounting procedures. This chapter's emphasis was on the conceptual, theoretical, and empirical underpinnings of the subject being studied.

2.2 Purpose of literature review

A literature review is an assessment of research that were discovered in the thesis, pertinent to a chosen topic. It entails the choice of relevant documents created from a particular point of view in order to accomplish aims or convey viewpoints on the nature of the topic and how it should be examined; that contain ideas, information and evidence as well as the effective examination of those documents in light of the proposed research. The goal is to incorporate the current research into the body of existing better understanding.

2.3 Theoretical review

To demonstrate the innate relationship between organizational culture and accounting procedures, several hypotheses have been developed. According to some theoretical model, organizational culture has a beneficial effect on workers’ behaviors and job satisfaction, which in turn affects how effective they are. Individualism and collectivism is a uni-dimensional cultural model that divides cultures into two types: individualistic and collectivistic Hofstede (1984). In this study, culture was classified into two broad categories based on behavior and autonomy. Individualism was used describe cultures that placed high emphasis on autonomy and individualistic behavior, while collectivism to describe cultures that emphasized group behavior and a high of dependence (Triandis, Bontempo, Villareal, Asai, & Lucca, 1988). The uni-dimensional model used in this study was consistent with Hofstede's cultural dimensions. However, recent studies have shown that cultural dimensions can be better presented by bi-dimensional models (Triandis, 1995; Triandis & Gelfand, 1998). Schwartz (1990, 1994), identified seven types of cultures based on their values. Gray(1988) identified seven types of cultures which are: Conservatism, Intellectual Autonomy, Affective Autonomy, Mastery, Hierarchy, Egalitarian Commitment, and Harmony.

He surveyed the relationship between accounting values and Hofstede's cultural dimensions Hofstede's cultural dimensions. He found that there is a correlation between cultural values and accounting values, for example, cultures with high uncertainty avoidance tend to have more conservative accounting values, while cultures with high individualism tend to have more professional accounting values.

In other words, Gray's study found that the cultural values of a country can influence the accounting values that are prevalent in that country. This has implications for the way that accounting is practiced and regulated in different countries.

 In this analysis, the researcher made use of Hofstede's (1984) initial work on culture dimensions and the Denison (1990) organizational culture model. Whereas other scholars have suggested modifications to Hofstede's cultural dimensions, the researcher considered the four original dimensions, supplemented by Denison's cultural model, to be adequate for exploring the influence of culture on accounting practice in Zimbabwe.

2.4 Hofstede’s Dimensions of Culture

In his model for organizational culture, anthropologist Hofstede (1984) identifies four key aspects that are likely to have an impact on accounting procedures (Hofstede, 1984).

2.4.1 Individualism versus Collectivism.

Individualism vs collectivism is the first of Hofstede's (1984) expressions. The manifestation examines how a person interacts with and lives in society. Individualistic cultures are close-knit and may not have rigorous social rules governing behavior. As a result, people may get away with engaging in conceited behaviors that solely serve to advance their own interests and those of their close relatives. Collectivist cultures, on the other hand, are close-knit and everyone in a group or community is devoted to the necessities of the collective. It is anticipated of members to feel a strong feeling of community and to watch out for one another, even during times of conflict. Compared to groups that value individualism, these cultures have stronger demands for uniformity.

The manifestation can be applied to corporations and organizations with a professional focus. At Verify Engineering, there is a dominant organizational culture that can either be individualistic or collectivism. If the culture is individualistic, accountants won't be under any pressure to follow the organization's rules. A collectivist culture, on the other hand, is more likely to place pressure on people to adhere to both explicit and fundamental ways of handling business difficulties. In these situations, accounting methods are likely to be impacted more than in individualistic settings.

2.4.2 Large versus Small Power Distance

The distribution of institutions of power and authority within an organization is known as power distance (Hofstede, 1984; 2001). Brizuela (2016) makes the further observation that every employee in an organization, regardless of position of authority, is impacted by this power structure. Power is unequally allocated in major organizations, societies, or communities. A small, typically elite group has all the power. This circumstance is typical in family-run firms or organizations where employees have connections to influential political people. The military can be seen as a type of organization with substantial power gaps. It is crucial for people to try to win over their strong superiors because, in most circumstances, they have the capacity to make judgments that could even result in dismissal. Their directives are not contested (Hofstede, 1984). It will undoubtedly be challenging for accountants to uphold accounting norms.

Power is more equally dispersed and found in a higher number of individuals within organizations with low power distances (Hofstede, 1984; Endrawes & Monroe, 2011). Decisions are made collectively, in contrast to organizations where there are wide power gaps, even though it may take some time to reach a crucial choice. Leadership seeks to equalize power while the hierarchical structures are still evident and wants to understand why any imbalances might cause demotivation and decreased productivity (Hofstede, 1984). In organizations with a smaller power distance, leadership tends to value professional suggestions, indicating a likelihood of pursuing ethical accounting practices (Hoppe, 2005). Although the manager is still praiseworthy, they are not feared.

2.4.3 Strong versus Weak Uncertainty Avoidance

 Hofstede's (1984) third articulation of uncertainty avoidance is the strong versus weak uncertainty avoidance. This dimension refers to the extent to which a community or organization feels intimidated by suspense and vagueness. In strong uncertainty avoidance cultures, there is a strong need for rules, regulations, and procedures. People in these cultures feel uncomfortable with ambiguity and uncertainty, and they prefer to have clear guidelines to follow. This can be seen in the accounting profession, where there are often strict rules and regulations governing how accounting transactions are recorded and reported (Hoppe, 2005).

In weak uncertainty avoidance cultures, there is more tolerance for ambiguity and uncertainty. People in these cultures are more comfortable with change and new ideas, and they are less likely to feel the need for strict rules and regulations (Hofstede, 1984). This can be seen in the accounting profession in countries such as the United States, where there is more flexibility in how accounting transactions are recorded and reported.

The strong versus weak uncertainty avoidance dimension can have a significant impact on the way accounting is practiced. In strong uncertainty avoidance cultures, accountants are more likely to follow strict rules and regulations, while in weak uncertainty avoidance cultures, accountants are more likely to be flexible and adaptable (Flamholtz & Randle, 2011).

Denison (1990) explained that organizational culture can have a significant impact on businesses and employees, including accounting professionals. Quantitative studies shown that there is a positive relationship between organizational culture and the application of accounting practices. Case study research has also shown that a strong culture can be a driving force for organizational well-being and excellence. New and historical literature has shown that there is a positive relationship between organizational culture and success.

For example, Flamholtz and Randle (2012) found that organizational culture can impact the way that organizations operate, employee performance, and overall productivity. Sharma and Good (2013) found that a strong organizational culture can enhance profitability, financial performance, and financial presentation. Nwibere (2013) suggested that a healthy and strong organizational culture can improve organizational performance.

In other words, the research suggests that organizational culture can have a significant impact on how accounting professionals apply accounting procedures and carry out accounting practices. This is because organizational culture can influence the values, beliefs, and norms that guide the behavior of employees.

Denison (1990) found that a strong organizational culture can supersede standard rules and regulations in an organization.Schein (2010) argued that establishing a set of standards and norms in an organization requires developing a well-defined communication channel between employees and managers.Cao et al. (2015) found that business managers can use communication channels to create transparent communication and to facilitate a culture of sharing and teamwork among members of the organization.

In other words, these studies suggest that a strong organizational culture can be more effective than standard rules and regulations in guiding employee behavior. This is because a strong culture can influence the values, beliefs, and norms that guide the behavior of employees.

The communication channel is a key component of a strong organizational culture. This is because the communication channel allows employees and managers to share information and ideas, which can help to create a sense of shared purpose and identity. The communication channel can also be used to resolve conflicts and to build trust among employees.

A culture of sharing and teamwork is also important for a strong organizational culture. This is because a culture of sharing and teamwork can help to promote cooperation and collaboration among employees. This can lead to increased productivity and innovation.

2.4.4 Masculinity versus Femininity

Masculinity and femininity are two dimensions of culture that were first identified by Geert Hofstede in his 1980 book, ‘Culture's Consequences’. Masculinity refers to a society that values power, competition, and success. Femininity refers to a society that values cooperation, caring, and standard of life. In a masculine culture, organizations are more likely to be driven by competition and individual achievement. Employees are expected to be ambitious and to strive for success. There is a focus on results, and rules are often seen as obstacles to be overcome. In a feminine culture, organizations are more likely to be driven by cooperation and teamwork. Employees are expected to be supportive and to value the well-being of others. There is a focus on relationships, and rules are seen as a way to ensure fairness and equality.

The major key differences between masculine and feminine cultures:

Achievement: Masculine cultures value achievement, competition, and material success. Feminine cultures value cooperation, caring, and quality of life.

Leadership: Masculine cultures tend to have more hierarchical leadership structures, with clear lines of authority. Feminine cultures tend to have more egalitarian leadership structures, with a focus on consensus building.

Communication: Masculine cultures tend to be more direct and assertive in their communication style. Feminine cultures tend to be more indirect and relationship-oriented in their communication style.

Work-life balance: Masculine cultures tend to have a stronger focus on work, while feminine cultures tend to have a stronger focus on work-life balance.

It is important to note that these are just generalizations, and there is a great deal of variation within each culture. There are also many organizations that do not fit neatly into either category. However, the masculine-feminine dimension is a useful tool for understanding the different ways that cultures value different things.

2.5 Overview of Accounting and Accounting Praxis

Gray (1988) proposed four accounting values that can be used to understand the differences in accounting practices across different cultures. These values are:

Professionalism versus statutory control: This value refers to the extent to which accountants are able to exercise their professional judgment and retain a self-regulatory system, as opposed to being subject to strict regulatory controls.

Uniformity versus flexibility: This value refers to the extent to which accountants are expected to follow a uniform set of accounting practices, as opposed to being able to use more flexible practices.

Conservatism versus optimism: This value refers to the extent to which accountants are expected to take a cautious approach to accounting for uncertainty, as opposed to being more willing to take risks.

Secrecy versus transparency: This value refers to the extent to which accountants are expected to preserve confidentiality, as opposed to being required to disclose information in a transparent and public manner.

Gray (1988) argued that these four values are influenced by the cultural context in which accounting practices are developed and implemented. For example, in cultures that place a high value on uncertainty avoidance, accountants may be more likely to adopt a conservative approach to accounting for uncertainty. Similarly, in cultures that place a high value on collectivism, accountants may be more likely to favor a uniform set of accounting practices.

The four accounting values proposed by Gray (1988) provide a useful framework for understanding the differences in accounting practices across different cultures. By understanding these values, accountants can better appreciate the cultural factors that influence the way that accounting is practiced in different parts of the world.

Table 1 below depicts the connection between Hofstede’s cultural dimensions and Gray’s accounting values;

Table 1: Relationship between Gray’s Accounting Values and Hofstede’s

|  |  |  |
| --- | --- | --- |
| **Gray’s** **Accounting** **Practices**  | **Hofstede’s Cultural Dimensions**  |  |
| Power Distance  | Individualism  | Masculinity  | Uncertainty Avoidance  |
| **Professionalism**  | \_  | +  | 0  | \_  |
| **Uniformity**  | +  | \_  | 0  | +  |
| **Conservatism**  | 0  | \_  | \_  | +  |
| **Secrecy**  | +  | \_  | \_  | +  |

Source; (Carvalho and Salotti, 2012)

Accounting has been around for centuries, and it has evolved over time to meet the needs of different societies and organizations.

In the past, accounting was primarily used to track financial transactions. However, over time, accounting has become more sophisticated and is now used to track a wide variety of information, including financial, operational, and compliance data.

Accounting is important for a number of reasons. It can help organizations to:

Track their financial performance: Accounting provides organizations with a way to track their income, expenses, and assets. This information can be used to make informed decisions about how to allocate resources and improve profitability.

Comply with regulations: Accounting standards and regulations vary from country to country. By following these standards and regulations, organizations can ensure that they are meeting their legal obligations.

Make informed decisions: Accounting data can be used to make informed decisions about a variety of business activities, such as pricing, investment, and resource allocation.

Assess risk: Accounting data can be used to assess risk and identify areas where there may be potential problems. This information can be used to take steps to mitigate risk and protect the organization.

Accounting is a critical function for any organization, regardless of its size or industry. By understanding the basics of accounting, you can help your organization to achieve its goals and objectives.

As moved by Cong (2013), Accounting is a critical function for any organization, and its importance has only grown in recent years. As economies have become more complex, so too has the need for accurate and reliable accounting information. Accounting data is used by a wide range of stakeholders, including investors, creditors, regulators, and management. It is essential for making informed decisions about investment, lending, and corporate governance.

The profession of accounting has also evolved in recent years. In the past, accountants were primarily focused on recording financial transactions. However, today's accountants are also responsible for providing insights into an organization's financial performance and risks. They must be able to understand and apply complex accounting standards and regulations.The future of accounting is bright. As the world becomes increasingly interconnected, the demand for accurate and reliable accounting information will only grow. Accountants will be in high demand to help organizations manage their finances and comply with regulations.

Accounting is a broad field with many different specializations (Chen, 2009). Some of the most common specializations include:

Auditing: This is the process of examining financial records to ensure that they are accurate and compliant with accounting standards.

Taxation: This is the process of preparing and filing tax returns for individuals and businesses.

Financial accounting: This is a procedure of recording and summarizing financial transactions.

Managerial accounting: This is the process of providing financial information to managers to help them make decisions.

Consulting: This is the process of providing advice and guidance to businesses on a variety of financial matters.

The specific specialization that you choose will depend on your interests and skills. However, all accounting specializations require a strong foundation in basic accounting principles.

 Catchpowle and Cooper (1999) suggests that accounting is not a neutral activity. Rather, it is influenced by the social and economic conditions in which it is practiced. This is an important point to keep in mind, as it means that accounting can be used to serve different purposes. For example, accounting can be used to help businesses make decisions, to comply with regulations, or to support political agendas.

As an accounting professional, it is critical to be conscious of the prospect biases that can influence accounting practices. By understanding these biases, you can make informed decisions about how to use accounting information.

2.6 Organizational Culture

Organizational culture is a set of norms, values, and beliefs that are shared by members of an organization (Schneider et al., 2013). It influences how people behave and interact within the organization, and it can have a significant impact on the organization's success. Organizational culture is often described as the "personality" of an organization and it can be boths tangible or intangible (Simoneaux & Stroud, 2014). Tangible aspects of organizational culture include things like the physical layout of the office, dress code, and the way that employees are rewarded. Intangible aspects of organizational culture include things like the organization's values, its commitment to innovation and it's approach to customer service. Organizational culture is a collection of values, beliefs, and manners that distinguish one organization from other organizations (Ortega-Parra & Sastre-Castillo, 2013). King (2012) clarified organizational cultures can be a powerful for good or for bad. When it is positive, it can help to create a productive and supportive work environment. When it is negative, it can lead to conflict, low morale, and even employee turnover. Company executives use organizational culture and corporate culture interchangeably because both terms refer to the same underlying sensation (Childress, 2013).

Weber and Tarba (2012) found that business administrators use organizational culture to distinguish their firm from other firms. Schein (2010) argued that Apple, IBM, and HP are all technology companies, but they have different organizational cultures. Toma and Marinescu (2013), found that Apple's culture emphasizes creating stylish, luxurious, and innovative products. The company is known for "think different" philosophy and it's willingness to take risks. Apple employees are typically highly motivated and creative, and they are encouraged to think outside the box. HP culture is known for its focus on employee empowerment, collaboration and diversity (Childress, 2013). The company is known for its "one HP" philosophy, and it's employers are encouraged to be themselves and to bring their unique perspectives to the table. HPemployees are typically helpful and supportive, and they are encouraged to work together to achieve common goals. The IBM’s cultural focal point is long-term thinking, customer service and technical expertise. The company is known for its "deep knowledge" philosophy and it's employees are typically highly skilled and experienced. IBM employees are typically loyal and committed to the company, and they are encouraged to take on challenges and stretch themselves (Flamholtz & Randle, 2011; Kotter & Heskett, 1992).

Peters and Waterman (1982) argued that the management of human resources is a key challenge for organizations. Yirdaw (2014) stated that organizational culture is the "glue" that integrates the non-human resources (hardware) and the human resources (software) in an organization to create teamwork and high performance. O'Connor and Byrne (2015 also argued that organizational culture is closely linked to corporate leadership and governance. Unger, Rank, and Gemunden (2014) found that many business managers understand the impact of culture on corporate performance.

Childress (2013) cited Warren Buffett, one of the richest people in the world, as saying that organizational culture is essential to organizational success. Flamholtz and Randle (2012) cited Howard Schultz, the founder of Starbucks, as saying that organizational culture is an integral factor in the success of Starbucks. In other words, these studies suggest that organizational culture is a critical factor for organizational success. This is because organizational culture can influence the way that employees behave, the way that the organization is managed, and the way that the organization interacts with its customers and suppliers.

A strong organizational culture can help to create a sense of belonging and purpose among employees, which can lead to increased productivity and innovation. A strong culture can also help to attract and retain top talent, which can give the organization a competitive advantage.

However, it is important to note that organizational culture is not a static thing. It can change over time, and it can be influenced by a variety of factors, such as the leadership of the organization, the composition of the workforce, and the external environment.

2.6.1 Sources of an Organizational Culture

 A study by Martínez-Cañas & Ruiz-Palomino( 2014); Schein, 2014 found that the founders' values and beliefs had a significant impact on culture of their organizations. Uddin, Luva, and Hossian (2013) found that the founders' experiences and assumptions played a key role in shaping the culture of their organization .Originators have a chance to put forward a strategy and direction of the organization at a premature stage of the organization. Founders have a substantial impact on how the organization runs (Andish,Yousefipour,Shahsavaripour, & Ghorbanipour, 2013).

Founders of the organization are the initial source in installing a new culture for a fresh organization (Flamholtz & Randle, 2012). The effect of culture emerges when the founders implement their business strategy and operational assumptions. Toma and Marinescu (2013) indicated that the founders’ presumptions might develop because of their personal experience and cultural history.

Founders of organizational culture may inflict their personal experience and culture on their employees and peers within the organization (O’Reilly, Caldwell, Chatman, & Doerr, 2014). For example, the founder of Apple, Steve Jobs inflicted his personal experiences and assumptions on employees. Steve Jobs’ experiences and assumptions pitched in to creating an adequate and productive culture at the Apple Corporation (Kaliannan & Ponnusamy, 2014). Schein (2010) deemed Apple as a good illustration to show how the founder’s personal culture and assumptions profoundly influence the organizational culture.

The other origin of organizational culture is the learning experience. The learning experience emanates from the social trends of the business environment (Nguyen & Aoyama, 2014). Uddin et al. (2013) noted that managers in the organization adapt some traits from the community and the business environment. Employees of the organization live in the community, and they can impose their culture on the organization culture. Society may set its culture on the organization through members of the organization because the members of the organization are part of the community (Gibbs, 2012).

2.7 The impacts of the organizational culture on the profession of accounting

 Accounting is a profession that is influenced by organizational culture. Several studies have examined the relationship between culture and accounting practices. This section discusses the findings of these studies from different geographical environments.

2.7.1 Previous Study; Ghana

 The study explored the influence of organizational culture on accounting procedures at the National Investment Bank (NIB) in Ghana. The study found that staff at NIB perceived the organizational culture positively and were comfortable with it. The study also found that NIB's organizational culture was positively correlated with staff satisfaction, which in turn was positively correlated with accounting procedures.

The study concluded that organizational culture has a substantial influence on accounting procedures at NIB. The study findings suggest that the board of directors and management should focus on nurturing and regularizing the internal control culture and functions of staff. This will help ensure high levels of staff satisfaction, which will in turn lead to an overall improvement in the bank's accounting procedures.

The study findings are also relevant to others organizations, both private and public sector. The study suggest that organizational culture have a significant impact on accounting procedures, and organization should focus on creating a culture that is supportive of sound accounting practices. These findings also provide valuable insights for organizations that are looking to improve their accounting procedures. By creating a positive organisational culture and ensuring that staff are satisfied with their work, organizations can create an environment that is conducive to sound accounting practices.

The conclusions of the study will help management and finance officials of Verify Engineering to understand and deal with the bureaucratic systems in the organization's financial system. The study will also help them to determine the effectiveness of the organization's culture and its effect on accounting procedures.

In addition, the results of the study will provide guidance to administrators and financial officers in the private sector on how to adapt their approach and methodology to the culture and accounting procedures within the private industry. This will help to improve service delivery in the country.

2.7.2 Previous Study: The United States of America

Young (2013) investigated the connection between organizational ethical civilization and decisions made in ethical situations resembling those that accountants frequently encounter. More than 300 participants participated in the survey after it was contacted in two significant worldwide businesses. Results indicate that contextual factors and personal values were both a factor in decisions made in cases of high moral intensity (Young, 2013). Additionally, corporate ethical culture and a substantial company regulations frontage did have an impact on auditors' idealism but not their relativism, which in turn had an indirect impact on their ethical judgment and how they performed their tasks.

Young's (2013) study is relevant to the present study, despite its methodological flaws. The study provides insights into the potential challenges and opportunities that accounting professionals at Verify Engineering may face. The company is heavily influenced by the government, but it is also expected to operate independently under the board of directors. This could create a number of conflicting demands for accounting professionals, who will need to balance the needs of the government with the need to maintain the company's financial integrity. Senior employees of Verify Engineering have been accused of corruption. It would be fascinating to see how the experts have defended accounting principles in these conditions, where there is a perception of malpractice and corruption. The purpose of this study is not to support or contradict allegations of corruption in any of the two organizations. Instead, the study will concentrate on how the performance of the accounting department may have been impacted by corporate ethical cultures, or by the absence of such cultures.

Accounting practices should be both accurate and ethical. Smart and Gunasekera (2010) argue that incorporating professional accounting ethics into an organization's overall strategy is essential for growth. Young (2013) and Lu (2011) make similar observations, stating that accounting managers must guarantee that acceptable accounting practices are embedded in all strategic plans. The protection of the accounting profession and its professionals is another benefit of accountants' ethical behavior. Instead, it should serve as the foundation upon which all other organizational operations should be monitored and guided to meet both short- and long-term goals. It is simpler to identify fraud in environments where accounting processes promote transparency and accountability. Resources are ultimately protected.

 The macroeconomic situation in Zimbabwe has had a significant impact on accounting practices in the country. The following are some of the key ways in which the macroeconomic situation has influenced accounting practice. Zimbabwe has experienced high levels of inflation for many years. This has made it difficult for accountants to accurately measure the value of assets and liabilities, and it has also made it difficult to prepare financial statements that are comparable to those of companies in other countries. The Zimbabwean dollar has been volatile in recent years. This has made it difficult for accountants to accurately translate financial statements into foreign currencies, and it has also made it difficult to assess the financial health of companies with operations in Zimbabwe. The Zimbabwean economy has been in a state of uncertainty for many years. This has made it difficult for accountants to make reliable forecasts about future financial performance, and it has also made it difficult to assess the risks faced by companies.

The macroeconomic and political situation in Zimbabwe has created a challenging environment for accountants. However, accountants have played a vital role in helping companies to navigate these challenges. By providing accurate and transparent financial information, accountants have helped companies to make informed decisions about their business and to protect their stakeholders.

Corporates will always endeavor to implement austerity measures to conserve finite resources in times where the economy of a country is not doing well. As a result, the subject of having to choose fundamental responsibilities always comes up. It may be decided not to hire enough workers who are not directly involved in the daily operations deemed essential to the organization's mission. Accounting employment in departments may frequently be more than what is necessary. The workload, both quantitatively and qualitatively, rises in such a setting. Professionals will therefore compromise on commonly recognized accounting rules in favor of more efficient work practices. The culture of putting resource conservation ahead of ethical professional conduct could end up costing money because failing to follow accounting principles could expose organizations to fraud. Perhaps Verify Engineering's scenario has withstood these difficulties and staff members have been able to maintain excellent practices. Values and attitudes are ingrained in culture, which influences many facets of human behavior, including accounting.

2.7.3 Previous study: Sri Lanka

Hofstede's cultural dimensions, such as power distance, individualism versus collectivism, uncertainty avoidance, masculinity versus feminity, long-term versus short-term thinking, indulgence versus restraints, and Gray's accounting practices, such as professionalism versus statutory control, uniformity versus flexibility, conservatism versus optimism, secrecy versus transparency, were articulated in the study. Then, the study used Principal Component Analysis (PCA), Varimax extraction, and Exploratory Factor Analysis (EFA) to assess the impact of cultural characteristics on accounting methods. In-order to determine the association between cultural characteristics and accounting procedures, the extracted elements were taken into consideration in the multiple regression model. The findings indicated that individualism and power distance were the two most important cultural factors in the Sri Lankan setting, which therefore caused accounting processes to be standardized and secretive. As a result, the study created a model that incorporates Gray's and Hofstede's dimensions and is suitable for the Sri Lankan environment. The study's findings show that to make the regulatory application procedure in Sri Lanka easier, cultural influences must be incorporated.

The study found out that three cultural dimensions —individualism, distance from power, and masculinity—have a significant impact on accounting practices in Sri Lanka. These findings are consistent with previous research that have shown that culture plays a major role in shaping accounting practices. According to Carvalho and Salotti (2012) in Brazil, cultural dimensions enormously influence accounting practices.

Additionally, this study from the accounting professionals’ viewpoint summed up that cultural dimensions in Sri Lanka leverages on accounting practices and accounting values. Consequently, study results are in harmony with the Zarzeski (1996) who deduced that accounting practices are highly propelled by the culture it associates with. Moreover, Oluku & Ojeka’s (2011) two models that evaluated accounting practices and cultural differences can be employed to categorize the Sri Lanka context. The study also found out that the Sri Lankan context can be categorized to have Anglo- American traits which is due to the international accounting standards. This is in contrast to the findings of Kolennik (2013), who found that national cultural value does not seem to have a significant impact on financial disclosures.

The study has also implications for the organization under study, which is operating in developing countries. The findings suggest that the organization should take into account the cultural context when making accounting decisions. Overall, the study provides valuable insights into the relationship between culture and accounting practices. The findings of the study can be used to improve understanding of how culture shapes accounting practices in both developing and developed countries. Accordingly, as a developing country, the discoveries can be linked to developing policies and strategies. Hence forth, this study may have a tremendous significance to the organization under the study as this country is operating in a developing country that is Zimbabwe.

These findings suggest that culture is a complex and multifaceted phenomenon. It is not possible to simply say that one culture is “better” than another when it comes to accounting practices. Rather, it is important to understand how different cultural values and norms can lead to different accounting practices.

2.7.4 Previous study: Turkey

Erserim (2012) conducted a study in Turkey to examine the connection between organizational culture, organizational traits, and the setting on the use of management accounting procedures. The study found that organizational culture, characteristics, and the environment are all important aspects that influence the usage of management accounting practices. Erserim also noted that accounting must be seen as a sociable and institutional exercise, as it is influenced by the norms and values of society.

The analysis by Erserim (2012) carries with it many interesting outcomes, which could have a relevance for the current study. First, it was discovered that managerial accounting procedures and a supportive organizational culture are positively correlated. On the other hand, there was no connection between managerial accounting procedures and innovative organizational culture. Yet still, there was an association between rule-based organizational culture and practices and the resultant managerial accounting practices (Erserim, 2012). The study also reveals a favorable relationship between managerial accounting procedures and a goal-oriented organizational culture.

Theoretical framework proposes a relationship between organizational cultures and accounting processes. It would be reasonable to assume, for instance, that organizations with high power gaps would encourage tight controls and surveillance of employees' actions, possibly directing to the adoption of the same or similar techniques to accounting by accounting professionals. In fact, the study under consideration's first finding indicates that the method accounting operations are to be carried out may be related to the supportive culture that leadership in organizations fosters. This is not meant to suggest a cause-and-effect connection. According to other researchers, ethics training for accountants is the primary element that motivates accounting officers to perform ethically (Smart, et al., 2010). Despite how complicated human behavior is (Schmidt, 2005), it is essential that it be solely attributable to environmental or individual variables. Although the search for correlations is still crucial, the current study will refrain from finding a direct causal relationship since it assumes that behavior is the product of both internal and external variables.

The finding in the study by Erserim (2012) that there was a relationship between rule-based organizational culture and practices and the resulting managerial accounting practices may help to shed some light on how accounting practices may fare in the context of masculine, high power distance organizations. Naturally, it is believed that organizations with stringent rules governing behavior will have tighter controls than those without. Issues of disclosure of anomalies become crucial for accounting practitioners. The goal of this study is to comprehend how these factors impact the accounting processes of Verify Engineering.

2.7.5 Previous Study: Zimbabwe

Ndiweni (2011) conducted a study to determine the relationship between institutional vices and accounting practice. The relationship over time between these vices and national integrity was also looked at. Nepotism, cronyism, and political patronage are listed as major contributing elements that feed corruption tendencies in Zimbabwe in the study by Ndiweni (2011). (p. 1). The report also shows that corruption has become institutionalized in Zimbabwe, which makes it challenging to eradicate. Corporate governance has been impacted by the overall consequences. Thus, it is determined that Zimbabwe's culture of cronyism, nepotism, and corruption undermines the legitimacy of its accounting and auditing methods.

In a time of political, social, and economic unrest, the author questions the wisdom of trying to alter the culture of accounting education and practice. This system is thought of as the nostrum to the acculturation of accountants into dysfunctional and unethical systems, a stance supported by several other intellectuals out of Zimbabwe (Alleyne, et al., 2015; Belkaoui, 2002; Dent, 1991).

Some experts believe that sociological and other theories from politics and social sciences can be used to teach ethical practices and to empower professionals to follow ethical standards, even in the face of unethical corporate cultures. They also suggest that the accounting profession could benefit from incorporating Ubuntu philosophy, which emphasizes truthfulness, integrity, and accountability, into its training programs. This would help to equip accountants to fight corruption and to promote ethical behavior in the workplace.

Verify Engineering is a privately-owned company with a degree of autonomy. The management at Verify Engineering has been charged with using nepotism and other unethical tactics that include disobeying tender rules, as was done to many other companies. The role of auditing in locating such occurrences is one question that may warrant a response. What about transparency? Does Verify Engineering's culture permit the application of accounting concepts in a professional manner? It is hoped that these and other questions will be addressed at the study's conclusion.

2.7.6 Previous study: Nigeria

In a quantitative study, Ajibolade and Akinniyi (2013) replicated the results of Young (2013)'s investigation into the relationship between organizational culture, budgetary participation, and budget holders' inclination to create budgetary slack in public sector organizations in Nigeria. Using a self-administered questionnaire, the quantitative study gathered survey information from 272 budget holders in ten federally controlled colleges. Data analysis employed descriptive statistics. The association between organizational culture and a predisposition to produce budgetary slack was shown to be significantly mediated in part by budgetary involvement, per the results. This further demonstrates that organizational culture cannot be eliminated in terms of organizational specializations.

Budget targets should be less important in circumstances where organizational culture values adaptability, spontaneity, and creative innovation. Alternatively, flexibility is believed to foster creativity and budgetary slack is a strategy to achieve success (Ajibolade & Akinniyi, 2013). Slack is viewed as a suitable mechanism to deal with environmental changes about the current investigation. On the other hand, organizations that place a high priority on tight controls should have less budgetary slack because of the increased ability of top managers to spot slack (Lau, 1999) and other instances of failing to follow business policies.

According to the theoretical framework, it is not possible to say definitively whether organizations with large power distances are fairer than those with small power distances. Similarly, it is not possible to say that organizations with strong masculinity orientations are less effective at achieving results. However, it is reasonable to assume that organizations with large power distances may have tighter controls over organizational activities and that employees are less likely to deviate from standard company procedures. This suggests that organizational culture may demand higher conformity from accounting professionals in these organizations, and that this may impact accounting practices more than in organizations with small power distances.

Tartaraj and Hoxha (2014) found that Albania has a very distinct culture from that of Europe and America, and they argue that it will be difficult to implement international accounting standards in Albania because of the closely-knit cultures in Albanian organizations. This is because these cultures tend to be more resistant to external influences.

Hofstede (1984) identified four dimensions of organizational culture: power distance, uncertainty avoidance, masculinity, and collectivism. These dimensions can be used to explain how organizational culture influences accounting practices. For example, organizations with large power distances may be more likely to use formal accounting procedures, while organizations with strong uncertainty avoidance orientations may be more likely to use conservative accounting practices.

Organizational culture also affects the behavior, motivation, and work performance of employees. This is because organizational culture provides a framework for understanding what is expected of employees and how they should behave. As a result, new accountants who want to implement accounting practices that conform to internationally accepted accounting principles may find it difficult to do so if the organizational culture is not supportive of these changes.

2.7.8 Previous Study: Angola

Silva, Roque, and Caetano (2013) set out to demonstrate the discrepancy between cultural practices, which are represented by what is, and cultural values, which are represented by what should be. More importantly, the researchers believed that there were gaps in performance levels and high degrees of power distance, institutional collectivism, avoidance of ambiguity, future orientation, and humane orientation (Silva, et al., 2013). In the quantitative investigation, information was gathered from 235 employees of private organizations.

A study by Silva et al. (2013) found that humane and performance orientations are the most valued cultural dimensions in Angola. Power distance and in-group collectivism are the most prevalent cultural practices. Angola has high levels of humane orientation, institutional collectivism, and uncertainty avoidance values, and high levels of assertiveness and performance orientation practices. In other words, Angolans value a culture that is supportive and caring, and that emphasizes achievement and success. They also tend to be more hierarchical and collectivist than people in other cultures. This means that they respect authority and place a high value on group harmony. The study's findings suggest that Angolan culture is well-suited to a business environment that values teamwork, cooperation, and long-term relationships. However, it may also be a challenge for businesses that are used to a more individualistic or egalitarian culture

The relevancy of the study by Silva et el. (2013) is inferred from the precept of generalization (Li, 2015). It is possible to conclude that accounting professionals can be affected by the same cultural factors that have an impact on Angolan workers. The degree of power imbalances that exist within an organization, the tendency to avoid ambiguity, and masculinity may all work in concert to have both overt and covert effects on accountants. This in turn has effects on all levels of management. More significantly, it affects the accountant who is concerned with adhering to ethical accounting principles. Accounting is frequently viewed as the moral core of every organization. It is also true that poor performance seen in both state-run and privately-run organizations has frequently been attributed to politics, nepotism, and other unethical patronages.

2.8 Ethical Accounting Praxis: The impact of knowledge

The degree to which professionals are aware of the culture and expectations of their employer has a significant impact on the professional-organisational fit scenario (Brizuela, 2016). More significantly, the professionals' understanding of the ethical standards imposed by their professions has had an impact on the fit. The same can be anticipated for accountants employed by both the public and commercial sectors of Zimbabwe. Accountants' ethical behavior is frequently determined by their perceptions of organizational support or a lack thereof as well as their understanding of the organization's standing as an ethical institution (Alleyne, et al., 2015; Endrawes & Monroe, 2011). The research discussed in this section examines how accountants' levels of knowledge have affected and may continue to influence their job in a variety of cultural contexts.

2.8.1 Previous Study: Barbados

 Alleyne et al. (2015) studied how accountants in the public sector in Barbados were aware of the ethical requirements of their professions and the organizational cultures of their organizations. They hypothesized that informed accountants would be more likely to expose a superior's unethical behavior if they valued an ethical organizational culture and the ethical standards of their professions. The study found that accountants in Barbados were generally aware of the ethical requirements of their professions. However, there was some variation in the extent to which they were aware of the ethical standards of their organizations. The study also found that accountants were more likely to be willing to expose a superior's unethical behavior if they felt that their organization had an ethical culture.

The study's findings suggest that it is important for organizations to create an ethical culture that encourages accountants to report unethical behavior. This can be done by providing accountants with training on ethical standards, by creating a whistleblowing hotline, and by taking disciplinary action against employees who engage in unethical behavior.

According to the study under consideration, personal factors such as attitudes, perceived behavioral control, independent commitment, personal responsibility for reporting, and personal cost of reporting have a substantial impact on internal whistle-blower intents. However, the notion of perceived organizational support for accountants had an impact on all the antecedents. Accountants were more likely to make external whistleblowing claims in circumstances where perceived organizational support was poor (Alleyne, et al., 2015).

The findings by Alleyne, et al. (2015) might need to be taken in the contest of the theoretical framework. It is unclear whether reporting wrongdoing and the expertise of the accountants in any setting would be sufficient in the face of powerful organizations. Additionally, it is unclear what would transpire if knowledgeable accountants worked for organizations with a strong culture of uncertainty avoidance. Competency is thought to come from knowledge (Paquette , 2010). This claim, however, might have ignored the effects of other environmental factors. Therefore, it stands to reason that organizations have a part to play in turning employees' knowledge into actions that can change the overall context of organizational cultures in a way that supports long-term objectives.

Alleyne et el. (2015) conclude that organizations must make effort to ensure that their employees are aware of the values and norms of their organizations. According to observations, such personnel can only adhere to the strategy plan when they are aware of the path the culture is steering them in. In addition to the inclusion of social sciences instruction for accounting professionals, this is the foundation of ethical accounting procedures. Accountants' ethical behavior is also influenced by knowledge on two different levels. The first may be predicated on adhering to organizational culture, whereas the second is predicated on a profession's values. The conclusions of the study by Alleyne et al. (2015), while advancing some useful suggestions, could be problematic.

It is important to note that not all organizational cultures are progressive or ethical. Some organizations, such as those in Zimbabwe that have been accused of corruption, may have cultures that encourage unethical behavior. In these cases, accountants must be assertive in their knowledge of professional ethics and use this knowledge to uphold ethical standards even when faced with pressure from their employers.

Ethical corporate cultures are essential for helping accounting professionals implement accounting procedures and practices that support the organizations' long-term and short-term goals. Accountants can play a key role in developing and improving ethical business cultures by embedding ethical values into their practices. This will help to create long-term, sustainable values for the organization and its stakeholders.

In Zimbabwe, accountants can still help to create a positive perception for organizations that have been perceived as unethical. This can be done by upholding ethical standards, even in the face of pressure from employers. By doing so, accountants can help to restore public trust in these organizations and contribute to their long-term success.

2.8.2 Previous Study: Australia and Malaysia

Yussof et al. (2014) conducted a qualitative study to examine the relationship between culture and the knowledge and perceptions of accountants of their corporate environmental reporting procedures in Malaysia and Australia. The researchers interviewed 20 corporate accountants in publicly listed companies in both countries.

The study's sample size of 20 is not large enough to be representative of the populations of Malaysia and Australia. This is because a smaller sample size is acceptable in qualitative studies, the goal of which is to understand the experiences of a small group of people.

However, even in qualitative studies, it is important to have a sample size that is large enough to be able to identify patterns and themes. A sample of 20 is simply too smalsl to do this.

The study by Yussof et al. (2014) is a good example of a qualitative study that would have been more effective with a larger sample size. The researchers were able to identify some interesting patterns and themes, but they were unable to draw any firm conclusions about the relationship between culture and the knowledge and perceptions of accountants of their corporate environmental reporting procedures in Malaysia and Australia.

A larger sample size would have allowed the researchers to draw more reliable conclusions about this relationship. It would also have allowed them to explore other factors that may influence the knowledge and perceptions of accountants of their corporate environmental reporting procedures.

Overall, the study by Yussof et al. (2014) is a good example of a qualitative study, but it would have been more effective with a larger sample size.

Despite concerns about representativeness, the study's findings can still be regarded as legitimate. The use of numerous research participants is not the main emphasis of qualitative studies. Instead, the emphasis is on enlisting participants with the skills necessary to clarify the issues at hand.The study by Yussof et al. (2014) found that accountants from both Australia and Malaysia were aware that their practice of accounting was affected by organizational values. The researchers used Hofstede's (1984) cultural dimensions to define these values, and found that accountants were mindful that collectivism, high uncertainty avoidance, uniformity, conservatism, and secrecy were mandated of them even in their day-to-day practices.

The study's findings suggest that accountants' knowledge of their organizations' cultures can affect their willingness to either conform to such norms and values or to make efforts to impact the broader organizational practices through ethical accounting practices.The researcher agrees with the study's findings and believes that qualitative studies are a valuable way to understand the experiences of accountants and how their work is influenced by organizational culture.

 The authors also argue that the fact that there was some synergy in the organizational cultures of Malaysia and Australia was positive for the implementation of international accounting standards across nations. This is because the shared cultural values made it easier for accountants from both countries to understand and comply with the standards. In regards to this study, we can conclude by arguing that accountants in Zimbabwe need to be aware of the challenges they are likely to face in a country with a corrupt and volatile macroeconomic environment. In such an environment, it is important for accountants to stand by the values that define ethical accounting practices. The research provides some interesting insights into the role of accountants in organizations. It highlights the importance of accountants' knowledge of their organizations' cultures and the challenges that they may face in a corrupt and volatile environment. The study also suggests that accountants can play a positive role in promoting ethical accounting practices.

2.9 Accounts’ capacity to influence organizational culture

The procedures that support an organization's long-term goals as opposed to those that go against what the organization is trying to accomplish constitute appropriate accounting conduct (Smart, et al., 2010). It is unacceptable for professionals in any sector to engage in accounting methods that undermine values and cause organizations to suffer financial and reputational losses. However, self-perception and belief frequently affect how professionals perform their jobs (Belkaoui, 2002). This section investigates accountants' beliefs of their capacity to shape organizational culture through moral professional behavior.

2.9.1 Accountants as Leaders

A presumption moved by Busco and Scapens (2011) pictures accountants as leaders even if they are not assigned to any formal administration roles. The justification for this point of view can be deduced from their capacity to have a knowledgeable view of an organization's operations and finances, as well as their capacity to interpret them in a way that can affect management procedures. According to the current study, accountants are leaders because of their responsibilities, which give them access to the most important data within organizations. Accountants are naturally expected to be influencers, motivators, and practitioners who provide clarity where corporate matters are murky since they are leaders. This likely explains why there are various subfields in accounting, such as auditing.

Mesterova et al. (2015) found that leaders can influence organizational culture by exhibiting qualities that are free from fault. They also found that leaders must have high self-belief. This is because negative self-perceptions can lead people to be shy and lose confidence, to the point where they are unable to speak up when they see something wrong happening at work.

According to self-efficacy theory, employees with high general self-efficacy are more likely to be influential because they are more likely to put in greater effort to fulfill their professional and ethical responsibilities, and to persevere when faced with difficult decisions.Self-efficacy theory is a social cognitive theory that explains how people's beliefs about their capabilities affect their behavior. General self-efficacy is a person's belief in their ability to succeed in a variety of situations.Influential people are those who are able to get others to follow their lead or to believe in their ideas. Employees with high general self-efficacy are more likely to be influential because they are more likely to put in greater effort to fulfill their professional and ethical responsibilities. This is because they believe that they are capable of succeeding, and they are therefore more likely to persevere in the face of challenges.

 Employees with high general self-efficacy are more likely to persevere when faced with difficult decisions. This is because they believe that they are capable of making good decisions, and they are therefore more likely to stick to their decisions even when they are met with resistance.

In conclusion, the text suggests that employees with high general self-efficacy are more likely to be influential because they believe in their ability to succeed and to make good decisions. This belief in their own abilities gives them the motivation and determination to take on challenges and to influence others.

2.9.2 Accountants as Collaborators

Culture is not static. It is dynamic and constantly evolving. Individuals and groups can interact with and shape the culture of the societies in which they live. The authors Alleyne et al. (2015) and Dent (1991) both argue that culture is not a fixed entity. It is constantly changing and evolving, as individuals and groups interact with it. This means that culture can be both a source of stability and a source of change. Similarly, accountants have the power to change the culture of the companies they work for. Any organization's success is founded on a common goal, but teamwork is even more crucial. The ability of several teams to work together effectively to accomplish tasks and further organizational objectives is a key factor in an organization's success.

Teams are composed of members with a variety of personal and professional characteristics, adding some diversity to task teams. Only three will be the subject of this study's attention. Some constituents are influencers, those that can charm other constituents of the team when there is a necessity to for concurrence (Sundstrom, 2000). These are obviously quite popular among their classmates. Other team members, though, might be thought of as implementers. Implementers are pragmatic and focused on getting things done. Decisions and strategies are transformed by implementers into clear, doable tasks that staff members can complete. They are concerned with what is achievable and their major contribution is to transform the teams' plans into practicable form (Sundstrom, 2000). Possibly implementers would suit well in organizations with a strong male culture, whereas influencers might suit in organizations with a strong male culture but a weak uncertainty avoidance culture.

Shapers are a type of team member who is characterized by their positive energy, ambition, and a strong need to achieve. They are extroverted and assertive, and they enjoy taking the initiative and challenging others. They are also quick to respond to challenges and find ways to overcome them. However, shapers can also be headstrong and forceful, and they may react emotionally to disappointment or dissatisfaction.

The work ethics and culture of any organization can be influenced by the three categories of team members that make up teams in organizations. These categories are:

* Leaders: Leaders set the tone for the team and create a culture of trust and respect. They also motivate and inspire team members to achieve their goals.
* Contributors: Contributors are the workhorses of the team. They are responsible for carrying out the day-to-day tasks and ensuring that the team meets its goals.
* Supporters: Supporters provide the team with the resources and assistance it needs to succeed. They also help to create a positive and supportive team environment.

It is important to note that other individuals, such as monitors, assessors, coordinators, resource investigators, plants, team members, finishers, and specialists, can also play a significant role in influencing the work ethics and culture of an organization (Sundstrom, 2000). Such individuals exist within an accounting department or sector and have the power to affect how those departments handle their accounting processes. More importantly, by interacting with other team members, these professionals can have an impact that could result in the adoption of ethical cultures thanks to the work of implementers, shapers, and influencers. Therefore, the answer is that accountants can affect organizational culture. Perhaps all accounting professionals need to do to survive unpredictable and corrupt workplaces is have faith in themselves and continue using a range of tactics, including negotiating.

A culture cannot be created by one person alone. Employees are expected to make an effort to alter the workplace's broad standards, including the mission, the working atmosphere, how activities are completed, and how decisions are made. All members of an organization must participate in the giving and receiving process of culture transformation. Thus, employee culture reform is based on bargaining. It would be reasonable to assume, in the context of the current study, that accountants could utilize tact to improve their bargaining abilities and authority for the benefit of their organizations. However, it is important to remember that organizational culture will not change suddenly, just like all other cultures present in society. In order to change how things are done in organizations, implementers and shapers must possess certain qualities. Verify Engineering might be in the same situation.

Accountants believe they can influence the way accounting practices are done. Studies have shown that accountants believe they have the power to change the way accounting is done in their countries. For example, a study by Yussof et al. (2013) found that accountants from Australia and Malaysia felt they could impact accounting practices in their countries. Integrating ethics training into the accounting curriculum can help reduce financial scandals and immorality in organizations. Ndiweni (2010) believes that integrating ethics training into the accounting curriculum can help reduce the incidence of financial scandals and immorality in organizations. This is because ethics training can help accountants develop the skills and knowledge they need to make ethical decisions.

 Teaching and using ethical accounting practices is essential for achieving sustainable enterprise models based on advanced organizational cultures. Smart et al. (2010) also view the teaching and use of ethical accounting practices as essential for achieving sustainable enterprise models based on advanced organizational cultures. This is because ethical accounting practices can help ensure that organizations are transparent and accountable, which can lead to long-term success.

2.10 Chapter summary

This chapter's topics revolve around how organizational culture affects accounting procedures. It is generally acknowledged that accountants operate in social business settings. Formal organizations, like Verify Engineering, can create cultures that they believe are appropriate for their long-term goals, just as is the case with any society. The relationship between culture and professional practices has primarily been examined using the framework of cultural dimensions. The current study's theoretical foundation is based on the same theory. The present study's presumptions that accountants can affect the organizational cultures for which they work are further supported by the literature. The practices osf accountants in uncertain circumstances are critically observed. The third chapter focuses on the research's methodology.

CHAPTER III

RESEARCH METHODOLOGY

3.0 Introduction

In this chapter, the methodology for the proposed analysis is outlined. The research technique and design are explained. The study is also discussed, followed by careful attention to samples and sampling techniques. Instrument selection and data accumulation and management strategies are described. The investigator then also outline trustworthiness and reality issues, as well as how ethical deliberations are maintained.

3.1 Research Approach

A quantitative technique was selected for this study. The quantitative technique utilizes scientific ways to estimate and define phenomena (Saunders, et al., 2012). Using statistical modes to explain data and draw conclusions is thus a hallmark of quantitative study approaches. The student chose this approach because it allows data to be collected from a fairly-large sample at a relatively affordable cost. Also, from a scientific point of view, sample selection for quantitative testing is easy.

3.2 Research Design

According to Cooper and Schindler (2003), a research design is a roadmap for addressing research questions. In this study, a descriptive survey method was employed as it pertained to delivering factual descriptions of situations, perceptions, or occurrences. Empirical research could not be used in this study due the nature of the research topic which required descriptive analysis. Variables of interest were analyzed to clarify relationships between variables by using qualitative descriptions or statistical modeling.

The researcher selected the descriptive research approach due to its adherence to the precepts of science that guide all quantitative research (Nieswiadomy, 2012). The choice of sampling approach plays a vital role in the generalizability of study outcomes from the sample to the study populations. In this study, the researcher believed that the descriptive research design would provide reliable inquiry methods as standardized questionnaires were administered to collect data. Moreover, using surveys provided several advantages, including versatility, confidentiality, and a plethora of options (Hitler, 2008).

However, the approach had its limitations, such as the rigid usage of a single research tool. Despite these limitations, the researcher believed that the chosen research design would provide a comprehensive understanding of the research topic.

In conclusion, the selection of the descriptive method was a conscious choice based on the precepts of science that guide quantitative research. It provided a reliable method of inquiry, allowed for the analysis of relationships between variables, and provided a comprehensive understanding of the research topic.

3.3 Population

Curtis and Redmond (2009) suggest that the population of a scientific investigation consists of all individuals or objects being studied. Christensen, et al. (2015) continue by stating that people or things that make up a population frequently have similar, unifying, and common attributes. The population for this study is made up of all the personnel working at Verify Engineering. The population is estimated at 100.

3.4 Sample Size

Clarke, 2010; Fitzpatrick, 2008, stated that, in order to make the research feasible, affordable and sensible, a researcher must choose a smaller group from the population of interest. This sample is referred to as this representative group. In quantitative studies, a sample is selected to as closely as possible reflect the entire population. The researcher chose 35 respondents using simple random sampling, with a 95% level of confidence and a 5% margin of error.

3.5 Sampling Techniques

In survey research, probability sampling methods and sufficient sample sizes are crucial (Nieswiadomy, 2012). Since the goal of probability sampling is to obtain representative elements of populations, the researcher opted to use simple random sampling to select respondents from Verify Engineering. When using simple random method, all elements of the population have equal chance of being chosen (Manyanga 2016). First, the researcher determined the population that was reachable and listed every component of the population. The sample was then chosen by reaching into a hat and pulling out as many slips of paper as the necessary sample size. Next, slips of paper representing each component of the population were placed inside.

3.6 Research Instrument

In this study, the researcher utilized items from the Psychological Capital Questionnaire (PCQ) (Sapyaprapa, et al., 2013) and the Global Leadership and Organizational Behavior Effectiveness (GLOBE) (GLOBE, 2004) to capture relevant data. The PCQ was used to capture respondents' self-efficacy levels while the GLOBE focused on the state of culture among organizations. A five-section Likert questionnaire was used as the final data collection tool. The questionnaire was designed to measure various constructs, including respondents' knowledge and assessment of organizational culture and their ability to impact Verify Engineering's culture using ethical accounting practices.

To ensure participants understood the terms of participation, a consent form and letter of introduction were attached to each questionnaire. The advantages and drawbacks of questionnaire administration were considered before selecting the method for data collection. The questionnaire approach was chosen due to its affordability, rigorously testable validity and reliability, and the ability to maintain respondents' anonymity (Curtis and Redmond, 2009). However, the limitations of this method, including low response rates and respondents failing to understand some of the statements therein, were also acknowledged (Christensen, et al., 2015).

The researcher personally delivered the questionnaires to increase the response rate. However, some participants may have responded to produce socially acceptable answers, and the researcher could not clarify or validate responses. In conclusion, while the questionnaire approach has its limitations, it was deemed appropriate for this study due to its numerous advantages and ability to gather data from a large number of respondents quickly and cost-effectively.

3.7 Data Collection

Data collection is an essential part of, as it involves the gathering of information needed answer research questions. According to Novikov and Novikov (2013), data collection is the process of gathering quantitative and qualitative information on specific variables using a systematic, predetermined, and meticulous approach. The purpose of data collection is to evaluate outcomes or derive actionable insights. Although approaches differ depending on the discipline and research strategy, the importance of ensuring accurate and truthful collecting does not change. Making a first personal contact with the Verify Engineering and obtaining permission to perform the study and access to accountants working for the organization are the first actions to be taken to facilitate data collecting. The researcher then went to each participant one-by-one, described the purpose of the study, and asked them to participate. This was voluntary, participants were told. After completing this, the researcher distributed the questionnaires to the respondents' supervisors and set a time and date for data collection. This was created to ensure that responders' work obligations would not be hampered by filling out the questionnaire.

3.8 Data Presentation

Data presentation refers to the method of presenting the collected data in an understandable and meaningful format for the audience. The presentation of data involves the use of appropriate tables, graphs, and charts, and the presentation should be in line with the research objectives. According to Gibson and Hanna (2017), the use of visual aids in data presentation enhances the clarity of the researcher's findings. Visual aids, such as tables, graphs, and charts, help to summarize data and make it easier for the reader to comprehend.

Data presentation is a crucial component of any research study. It is imperative to present the data collected in an understandable manner while keeping the research aims and objectives in mind. The appropriate selection of visual aids enhances the clarity of the researcher's findings, thus improving the research's overall impact.

3.9 Data Analysis

Analyzing the meaning of the data gathered from research participants is necessary. In order to get reliable conclusions, data analysis entails assessing information using logical and analytical reasoning (Sekaran, 2003). Quite often, data analysis can confirm assumptions or vice versa.

 Random scores were assigned as follows for each response that indicated that Verify Engineering's organizational culture promotes the execution of accounting practices that are ethical: strongly disagree, 1; disagree, 2; neutral, 3; agree, 4; agree, and strongly agree, 5. However, other items had their scores reversed since they were negative in tone. The maximum score for each item was therefore 5. The Statistical Package for Social Sciences (SPSS) version 20 was used to create a database. To analyze the data, descriptive statistics were employed.

3.10 Validity and Reliability

Data validity and reliability are two key elements to be considered when conducting research. Validity is the extent to which a measurement tool or method measures what it is supposed to measure, while reliability refers to the consistency or stability of a measuring instrument's results.

According to Kerlinger and Lee (2000), validity and reliability are important attributes that measure the accuracy and consistency of the data collected. The validity of the data may be threatened by factors such as subjectivity, instrumentation, and sample distortion, while reliability is affected by the stability of the measurement tool, appropriate sampling, and researcher bias. The researcher must ensure that these factors are considered enhance the data's validity and reliability adequately.

To strengthen validity, researchers can use techniques such as triangulation, peer review, and the use of multiple data sources, as suggested by Creswell and Creswell (2017). Triangulation involves the use of multiple methods to investigate the research problem, while peer review involves seeking the opinion of experts in the research domain. Moreover, researchers can use multiple data sources to confirm study findings.

In conclusion, valid and reliable data are essential in research. By ensuring that appropriate measures are taken to enhance the data's validity and reliability, researchers can be confident that their findings genuinely measure the intended phenomenon and can be replicated by other researchers.

3.11 Ethics Considerations

Researchers are expected to follow a code of conduct or social norms of behavior during their research, known as ethics. Ethics require researchers to treat subjects and issues in a way that upholds their dignity. Hence, it is essential for the researcher to maintain ethical standards during every stage of the research process. In this study, the researcher paid attention to informed consent, debriefing, and voluntary involvement to uphold ethical standards. Furthermore, the researcher sought approval from the university's ethical review board before starting the research.

3.12 Chapter Summary

In Chapter 3, the research design was covered. The selection of the research concept, methodology, and design was appropriate. The study's population was described, and issues related to sampling were also covered. The data collecting and administration techniques, as well as the research equipment, were also explained. The study's findings were laid out in Chapter 4.

CHAPTER IV

DATA PRESENTATION, ANALYSIS AND DISCUSSION

4.0 Introduction

The outcomes of the research are demonstrated in Chapter 4. The researcher in this project was guided by objectives. The researcher utilizes descriptive statistics to analyse data in this chapter, frequently using frequency tables and graphs.

4.1 Response Rate

A sum of 50 questionnaires were dispersed. A total of 35 questionnaires were however returned there by constituting a return rate of 70%. A return rate of 70% is considered adequate for a study, as it is over the 50% threshold that is generally considered to be sufficient. According to Nieswiadomy (2012) and colleagues, they give confident that a return rate of 50% is generally sufficient for most studies.

4.2 RESPONDENTS’ DEMOGRAPHIC INFORMATION

4.2.1 Frequency Distribution of Respondents by qualifications

Table 1 Qualifications

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Certificate | 4 | 11.4 | 11.4 | 11.4 |
| Diploma | 10 | 28.6 | 28.6 | 40.0 |
| Bachelors | 14 | 40.0 | 40.0 | 80.0 |
| Masters | 7 | 20.0 | 20.0 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

Source: Research Data

In terms of qualifications, 40% had bachelor’s degrees while 20% have masters degrees, another 28.6% have diplomas. This means that only 11.4% of the accountants have certificates or no formal qualifications at all. There are a few reasons why the level of qualifications in accounting is so high and these include the competitive nature of this field and its importance to the global economy.

4.2.2 Frequency Distribution of Respondents by experience

Table 2 Experience

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | <5 years | 3 | 8.6 | 8.6 | 8.6 |
| 6-10years | 14 | 40.0 | 40.0 | 48.6 |
| 15years | 7 | 20.0 | 20.0 | 68.6 |
| 16-20 years | 7 | 20.0 | 20.0 | 88.6 |
| >20years | 4 | 11.4 | 11.4 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

*Source: Research Data*

 Most respondents (40%) had experience ranging between 6 and 10 years while 20% of the respondents were those who had 15years working experience as well those who had 16-20 years’ experience as accountants. Some 8.6% had less than 5 years’ experience while 11.4% had more than 20 years’ experience.

4.3 Organizational Culture at Verify Engineering

To fulfill the goals of the current investigation, the researcher initially set out to comprehend the organizational cultures of Verify Engineering. Then it would be determined whether the culture supported moral accounting practices or not. Before giving the consolidated analysis, this part gives a few of the section's responses.

4.3.1 Uncertainty avoidance

Table 3 Uncertainty Avoidance

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Agree | 23 | 65.7 | 65.7 | 65.7 |
| strongly agree | 12 | 34.3 | 34.3 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

. Source: Research Data

Outcomes illustrated in Table 3 exhibits that 100% of accountants at Verify Engineering conformed that the organisation pressed on relentless abidance to specified ways of doing things. It must however be noted that only 34.3% strongly agreed. This might mean that there were still scruples concerning the subject.

The literature review has explored how some organizations score highly for avoiding ambiguity while others may do poorly. The results in table 3 concur to the findings by Frijns et al. (2013) who claim that leaders of businesses positioned in nations with lower levels of risk endurance, as indicated by the uncertainty avoidance score developed by Hofstede in 1980 and 2001, demand higher takeover premiums and demonstrate that uncertainty avoidance is more important in relatively large takeovers. Supplementary research shows that CEOs from high uncertainty-avoiding countries are less likely to engage in cross-border industry mergers as well as acquisitions, indicating that uncertainty avoidance more accurately reflects the CEO’s risk perception than risk aversion (Frijns, et al., 2013). The debate will take place in a subsequent phase of the current study. The researcher examined what Verify Engineering may learn from the high degrees of uncertainty avoidance

4.3.2 Strategic Planning

*Table 4 Strategic planning*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | strongly disagree | 1 | 2.9 | 2.9 | 2.9 |
| Disagree | 1 | 2.9 | 2.9 | 5.7 |
| Neutral | 6 | 17.1 | 17.1 | 22.9 |
| Agree | 15 | 42.9 | 42.9 | 65.7 |
| strongly agree | 12 | 34.3 | 34.3 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

Source: Research Data

Organisational culture can be changed to incorporate strategic planning. Results show that most of the respondents agreed that this was the case at Verify Engineering, even though 42.9% did not strongly agree with this viewpoint, 17.1% were neutral and only 5.8% opposed this motion. Again, Frijns, et al. (2013) shows that businesses with strong uncertainty avoidance cultures demand guarantees about their direction and the necessary steps to get there. Long-term planning wins out as a result. This seems to be the case at Verify Engineering.

4.3.3 Motivational Orientation

Table 5 Reward for contributing to the goals of the organization

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | strongly disagree | 1 | 2.9 | 2.9 | 2.9 |
| Disagree | 1 | 2.9 | 2.9 | 5.7 |
| Neutral | 6 | 17.1 | 17.1 | 22.9 |
| Agree | 15 | 42.9 | 42.9 | 65.7 |
| strongly agree | 12 | 34.3 | 34.3 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

Source: Research Data

Some 77.2% of the respondents agreed that Verify Engineering had a culture of rewarding individuals who worked to contribute to the growth of the organization. Perhaps this could also influence the way accountants in the organization carry out their duties.

4.3.4 Individualism versus Collectivism

*Table 6 Group loyalty*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Disagree | 3 | 8.6 | 8.6 | 8.6 |
| Neutral | 1 | 2.9 | 2.9 | 11.4 |
| Agree | 6 | 17.1 | 17.1 | 28.6 |
| strongly agree | 25 | 71.4 | 71.4 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

Source: Research Data

On the statement that investigate on the culture at Verify Engineering stressing more on group loyalty, 71.4% strongly agreed that this was the case while 8.6% disagreed. 17.1% agreed while 2.9% was neutral and 4.7%. It is possible that utilizing Hofstede’s (1984) aspects culture, the organization is collectivist in nature because the majority of accounting experts at Verify Engineering concur that the organization values groups over individual needs.

4.3.5 Group Cohesiveness

*Table 7 Emphasis on cohesion*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | strongly disagree | 2 | 5.7 | 5.7 | 5.7 |
| Neutral | 5 | 14.3 | 14.3 | 20.0 |
| Agree | 7 | 20.0 | 20.0 | 40.0 |
| strongly agree | 21 | 60.0 | 60.0 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

Source: Research Data

According to respondents, Verify Engineering emphasized group cohesion over individualism, as seen in table 7. Once more, this might have an impact on how accountants employed by the organization practice their craft. However, the findings show the organization have a collectivist tendency. Saad et al. (2015) looked at the impact an egocentric and plurality cultures on the amount and caliber of business decisions made by Canadians and Taiwanese organizations, respectively. While Canadians produced much more ideas overall, Taiwanese people produced more ideas of higher quality or originality. The coherence of thought and activities is impacted by both number and quality, as Taiwanese people took longer to become important than Canadians despite being more coherent. Verify Engineering can end up in the same pot.

 ORGANISATIONAL CULTURE OF VERIFY ENGINEERING



Figure 1 Organizational Cultures

 Source: Research Data

The results of the survey suggest that Verify Engineering has a culture that is supportive of ethical accounting practices. This is supported by the fact that all respondents agreed that the company has a culture of rewarding individuals who work to contribute to the growth of the organization. This suggests that the company values ethical behavior and that employees are rewarded for upholding these values.

The findings of this study are consistent with the results of other studies that have found a link between organizational culture and ethical accounting practices. For example, a study by Axa and Greveba (2017) found that organizational culture can impact the adoption of innovation in the accounting profession by influencing the behavior of individual accounting professionals. Similarly, a study by Ajibolade and Akinniyi (2013) found that organizational culture can influence the ethical decision-making of accountants.

In the case of Verify Engineering, it seems likely that the company's culture is supportive of ethical accounting practices. This is likely due to the fact that the company values ethical behavior and that employees are rewarded for upholding these values. As a result, it can be presumed that the culture at Verify Engineering is supportive of accounting practices that are innovative, ethical, and professional.

There are some specific ways in which the culture at Verify Engineering could support ethical accounting practices:

The company could have a code of ethics that outlines the ethical standards that employees are expected to uphold. Also the company could provide training on ethical accounting practices to all employees. The company could also create a culture of openness and transparency, where employees feel comfortable reporting unethical behavior. The company could have a system of rewards and punishments that encourages ethical behavior. By taking these steps, Verify Engineering can help to ensure that its employees are upholding the highest ethical standards in their accounting practices.

4.4 Accountants knowledge of organizational culture

This section was intended to examine the cognizance of accounting professionals at Verify Engineering in respect to their comprehension of organisational culture. Only chosen outcomes are presented before the solidified results are synopsized. The results show mixed trends.

4.4.1 Influence of Uncertainty Avoidance on Accounting Practices

Table 8 Influence of Strict Perfectionist Culture

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | disagree | 1 | 2.9 | 2.9 | 2.9 |
| neutral | 3 | 8.6 | 8.6 | 11.4 |
| agree | 4 | 11.4 | 11.4 | 22.9 |
| strongly agree | 27 | 77.1 | 77.1 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

Source: Research Data

Information in table 8 did not give accordant results concerning the impact an extremely high standard culture has on accounting practices as understood by accounting professionals in the organisation. Some2.9% someway disagreed that an orderly behavior could impact accounting procedures while 8.6% were neutral. Nevertheless, 11.4% agreed while an additional 77.1% strongly agreed. It is critical however to note that the total number of respondents who disagreed that organisational culture could affect accounting practices was 2.9%, which is substantial, while some 8.6 were neutral and 88.5% agreed.

4.4.2 Perceived Influence of Culture on Professional Practice

Table 9 Conformity

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | neutral | 6 | 17.1 | 17.1 | 17.1 |
| agree | 12 | 34.3 | 34.3 | 51.4 |
| strongly agree | 17 | 48.6 | 48.6 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

Source: Research Data

This section discusses the impact of organizational culture on professional practice. According to the present study some professionals may be pressured to conform to the culture of their organization, even if it means going against the ethical standards of their profession. 82.9% of the respondents in the study were aware of this possibility, while 17.1% were neutral.

 Knowledgeable professionals are more likely to be able to anticipate the expectations and behaviors of their managers and colleagues, and they will be able to formulate a response that will safeguard the integrity of their profession while also advancing the corporate agenda.

 Chand (2012) found that organizational culture had a greater impact on the judgments of accountants than ethnic culture. The findings of this study, as well as the study by Chand, provide important insights into the factors that influence the judgments and practices of accountants within an organization. The findings of these studies raise intriguing theoretical issues that are discussed in more detail later in the paper.

In summary, this passage discusses the impact of organizational culture on professional practice. Professionals should be aware of the potential for organizational culture to influence their behavior, and they should be prepared to take steps to safeguard the integrity of their profession.

This passage highlights the importance of individual agency in the face of organizational pressure. While organizational culture can have a significant impact on professional behavior, individuals still have the ability to make their own choices.

4.4.3 Influence of Collectivist Orientation on Professional Behavior

The survey results show that the majority of respondents that is 75.47% believe that managers should focus on the needs of the group rather than the needs of individuals. This is a common belief in many organizations, as it is seen as a way to promote teamwork and cooperation. However, there are also some who believe that this way of thinking can be harmful to individuals (24.53%), as it can lead to them feeling like their needs are not being met.

There are a few reasons why managers might focus on the needs of the group. First, they may believe that this is the best way to achieve the organization's goals. When everyone is working towards the same goal, it can be more efficient and effective. Second, they may believe that this is the best way to create a positive and productive work environment. When team members feel like they are part of something bigger than themselves, they are more likely to be motivated and engaged.

However, there are also some potential drawbacks to focusing on the needs of the group. First, it can lead to individuals feeling like their needs are not being met. If an individual's needs are not being met, they may be less motivated and engaged, which can hurt the overall performance of the team. Second, it can lead to groupthink, which is a situation where everyone in the group agrees with each other, even if the decision is not the best one.

Ultimately, the decision of whether or not to focus on the needs of the group is a complex one. There are both pros and cons to consider, and the best decision will vary depending on the specific situation. It is important to strike a balance between the needs of the group and the needs of individuals. Managers should be aware of the potential drawbacks of focusing on the needs of the group, and should take steps to mitigate these risks. Employees should also be aware of their own needs and should be willing to speak up if their needs are not being met.

4.4.4 Orientation towards Conformity

Table 10 Conformity

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | strongly disagree | 20 | 57.1 | 57.1 | 57.1 |
| Agree | 15 | 42.9 | 42.9 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

Source: Research Data

The results of the survey suggest that the majority of accountants at Verify Engineering believe that they should not blindly follow their leaders without question and this is represented by the 57.1% of respondents who strongly disagreed. This is an important finding, as it suggests that these accountants have a strong sense of professional ethics and are willing to stand up for what they believe in.

This finding could have a number of implications for other critical issues at Verify Engineering. For example, it could lead to increased self-efficacy among accountants, as they would be more confident in their ability to make decisions and challenge the status quo. Additionally, it could lead to more ethical accounting procedures, as accountants would be more likely to question and scrutinize their work before submitting it.

Of course, it is important to note that not all accountants at Verify Engineering agree with this sentiment. A significant minority (42.9%) of respondents believe that accountants should follow their leaders without question. This suggests that there may be some cultural or organizational factors at Verify Engineering that promote this type of thinking.

Overall, the results of this survey suggest that there is a strong culture of professional ethics at Verify Engineering. However, there is also some evidence that this culture may not be universal, and that there may be some pockets of resistance to change. It will be interesting to see how these findings play out in the future, and how they impact the overall culture of Verify Engineering.

In addition to the implications for self-efficacy and accounting procedures, the survey results could also have implications for the way that accountants are managed at Verify Engineering. If accountants are not expected to blindly follow their leaders, then managers will need to find new ways to motivate and inspire them. This could involve providing them with more autonomy and decision-making authority, or creating a more collaborative and supportive work environment.

The survey results also suggest that there is a need for more training on professional ethics at Verify Engineering. This training should help accountants to understand their ethical responsibilities and how to make ethical decisions in the workplace. It should also help them to identify and challenge unethical behavior.

Overall, the survey results provide valuable insights into the culture of professional ethics at Verify Engineering. These insights could be used to improve the way that accountants are managed and trained, and to create a more ethical workplace.

4.4.5 Group Cohesiveness

*Table 11 Conformity*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | strongly disagree | 18 | 51.4 | 51.4 | 51.4 |
| agree | 17 | 48.6 | 48.6 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

Source: Research Data

The results of the survey at Verify Engineering show that there is a significant division of opinion among accounting professionals on the question of whether accountants should comply with the needs of the group even if this means compromising on accounting principles.

The 48.6% of respondents who agreed with this statement may be motivated by a desire to be seen as team players and to avoid rocking the boat. They may also believe that it is important to be flexible and to be willing to compromise in order to get things done.

The 51.4% of respondents who disagreed with this statement may be motivated by a desire to uphold the integrity of their profession and to ensure that accounting records are accurate and reliable. They may also believe that it is important to stand up for what is right, even if it means going against the wishes of the group.

The results of this survey suggest that there is no easy answer to the question of whether accountants should comply with the needs of the group. Ultimately, each accountant must decide for themselves what they believe is the right thing to do.

The concept of conformity is relevant to this discussion because it is a force that can influence how accountants make decisions. When accountants conform to the culture of their organization, they may be more likely to compromise on the dictates of their professional training. This is because they may feel pressure to conform to the expectations of their colleagues and superiors.

The results of the survey at Verify Engineering suggest that organization culture can be a more powerful force than ethnic culture in influencing the decisions of accounting professionals. This is because accountants are often more closely aligned with their organization's culture than with their ethnic culture. As a result, they may be more likely to make decisions that are in line with the expectations of their organization, even if these decisions conflict with their ethnic values.

The findings of this survey have implications for the accounting profession. They suggest that accountants need to be aware of the potential for conformity to influence their decisions. Accountants should also be aware of the importance of upholding the integrity of their profession and of ensuring that accounting records are accurate and reliable.

4.4.6 Knowledge of Organizational Culture, Summarized Responses

This section describes a scoring system for assessing knowledge of organizational culture by accountants. The system uses a scale of 1 to 5, with 5 being the highest level of knowledge. The highest possible score for the section is 72, which is the sum of the highest possible scores for each item.

A respondent with a score of 1 or 2 on all items would be considered to have very little knowledge of the topic. This respondent might need additional instruction or resources to develop a basic understanding of the topic.

 A respondent with a score of 3 or 4 on most items would be considered to have some knowledge of the topic. This respondent might be able to answer basic questions about the topic, but they might not be able to provide more in-depth information.

 A respondent with a score of 5 on most items would be considered to have a high level of knowledge of the topic. This respondent would be able to answer complex questions about the topic and provide detailed information.

The scoring system described in the passage is just one example of how knowledge can be assessed. There are many other ways to assess knowledge, and the best approach will vary depending on the specific context. However, the scoring system described here provides a clear and consistent way to assess knowledge, which can be helpful for both instruction and research.

F0-24 Low Knowledge

25-48 Average Knowledge

49-72 High Knowledge



Figure 2 Knowledge of organizational culture

 Source: Research Data

It is normally assumed that knowledge forms the foundation of competence. Collected results reveal that only 7.54% of accounting professionals at Verify Engineering scored high on knowledge of organizational culture. While none scored low, the majority (92.46%) scored average. The state of affairs could give the image that the high knowledge levels could be a stimulus to accounting professionals solidity and self-efficacy in sustaining standards. It is commonly assumed that knowledge builds competence and supports ethical and professional behaviours by experts (Ajibolade & Akinniyi, 2013).

4.5 INFLUENCE OF ORGANISATIONAL CULTURE ON THE ACCOUNTING PRACTICES BY PROFESSIONALS

This section was designed to get some insight into the effects of organisational culture on accounting practices at Verify Engineering. Selected responses are presented.

Table 12 Influence of Uncertainty Avoidance

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | neutral | 12 | 34.3 | 34.3 | 34.3 |
| agree | 14 | 40.0 | 40.0 | 74.3 |
| strongly agree | 9 | 25.7 | 25.7 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

Source: Research Data

The survey results suggest that the authoritarian culture at Verify Engineering is quite strong. A majority of accountants agree or strongly agree (65.7%) that they have to cling to the provisions of the rules of the organization. This suggests that there is a strong emphasis on following procedures and avoiding risk-taking.

The research by Frijns et al. (2013) supports these findings. They found that high uncertainty avoidance in organizations leads to a culture of stiffness, where people are reluctant to take risks. This is because people in these organizations are more likely to be concerned about the potential negative consequences of their actions.

The tight system at Verify Engineering is likely to have both pros and cons. On the one hand, it can help to ensure that the organization is following best practices and minimizing risk. On the other hand, it can stifle innovation and creativity. The organization will need to find a balance between these two factors in order to be successful.

In Chapter 5, I will discuss the pros and cons of the authoritarian culture at Verify Engineering in more detail and also discuss how the organization can manage the risks associated with this culture.

Ultimately, the authoritarian culture at Verify Engineering is a complex issue with both pros and cons. The organization will need to carefully consider the implications of this culture before making any changes.

4.5.2 Planning

Table 13 Planning

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Disagree | 7 | 20.0 | 20.0 | 20.0 |
| Neutral | 6 | 17.1 | 17.1 | 37.1 |
| Agree | 14 | 40.0 | 40.0 | 77.1 |
| strongly agree | 8 | 22.9 | 22.9 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

Source: Research Data

Accountants ruled on that preparatory planning were prevalent traits of Verify Engineering. This was noticeable from the fact that 40.0% of respondents agreed that this was the case and 22.9% strongly agreed while 17.1% somehow agreed or disagreed. On the other hand 20.0% disagreed.It has been stated in earlier sections that uncertainty avoidance is characterised by doing things according to the book. The fact that Verify Engineering have scored high on uncertainty avoidance, this could be the same reason why the organisations are likely to drive their employees to prioritise planning.

4.5.3 Questioning Superiors’ Decisions

Table 14 Ability to question leadership decisions

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | neutral | 5 | 14.3 | 14.3 | 14.3 |
| agree | 30 | 85.7 | 85.7 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

Source: Research Data

Proof in table 14 shows that the majority of respondents (85.7%) were convinced of their own capacity to question leadership decisions in cases where they felt there was need to do that. Only 14,3% were neutral. It is not clear if this high level of self believe was a result of the organisational culture at the organisations or it was due to the values earned from training as accounting professionals. However, what is clear is that in organisations that have large power distances, the decisions and commands of the superior cannot be questioned (Hofstede, 1984). It would appear that Verify Engineering have short power distance, and accounting professionals could have the leeway to question decisions by their superiors.

4.5.4 Influence of Organisational Culture

Table 15 Impact of organizational culture at Verify Engineering

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | agree | 4 | 11.4 | 11.4 | 11.4 |
| strongly agree | 31 | 88.6 | 88.6 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

Source: Research Data

4.6 ACCOUNTANTS’ SELF-EFFICACY

The results of the study you mentioned suggest that organizational culture can have a significant impact on the behavior of accountants. In the case of Verify Engineering, the culture of compliance seems to have led accountants to prioritize following company procedures, even when those procedures conflict with professional principles. This is a concerning finding, as it suggests that accountants may be willing to sacrifice their professional ethics in order to avoid getting in trouble with their employer.

The study by Frijns et al. (2013) supports these findings. They found that organizational culture can influence accountants' behaviors in a number of ways, including:

The way they interpret accounting standards

The way they make decisions about accounting treatments

The way they communicate with clients and other stakeholders

Overall, the evidence suggests that organizational culture can have a significant impact on the behavior of accountants. It is important for organizations to create a culture that encourages accountants to uphold professional ethics and to speak up if they see something wrong. This will help to ensure that accountants are able to fulfill their professional responsibilities and to protect the public interest.

4.6.1 Self- Confidence

Table 16 Confidence

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | neutral | 14 | 40.0 | 40.0 | 40.0 |
| agree | 19 | 54.3 | 54.3 | 94.3 |
| strongly agree | 2 | 5.7 | 5.7 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

Source: Research Data

The passage discusses the role of accounting professionals in shaping organizational culture. Yakin & Erdil (2012) found that accounting professionals who are confident in their abilities are more likely to question leadership decisions and suggest changes to outdated practices. This suggests that accountants can play a valuable role in improving organizational culture by promoting transparency, accountability, and innovation.

 Accountants have a unique perspective on the organization as a whole, as they have access to data and information from all departments. This makes them well-positioned to identify areas where culture can be improved.

Looking forward, the findings envisions that accountants at Verify Engineering will play a leading role in shaping the organization's culture. They can do this by training, leading, and working with other professionals to create a culture that is based on trust, respect, and collaboration.

4.6.2 Openness to New Experiences

Table 17 Openness to new experiences

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | agree | 17 | 48.6 | 48.6 | 48.6 |
| strongly agree | 18 | 51.4 | 51.4 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

Source: Research Data

This section discusses the importance of accountants being open to new ideas. A study by Argentero et al. (2008) found that accountants who are open to new ideas are more likely to remain in an organization, contribute meaningfully, and feel like they are part of the organization. This suggests that accountants who are open to new ideas are more likely to be engaged and productive employees.

The author also notes that accountants have a unique perspective on the organization as a whole, as they have access to data and information from all departments. This makes them well-positioned to identify new opportunities and challenges.

Considering the results in table 17, accountants at Verify Engineering will be likely to contribute meaningfully to the organization. This is because the accountants at Verify Engineering are open to new ideas and have a unique perspective on the organization.

There are certain ways that accountants can contribute to an organization which include:

Identify new opportunities. Accountants can help to identify new opportunities for growth and improvement. They can do this by analyzing data and information from all department. Accountants can help to solve problems that the organization is facing. They can do this by using their analytical skills and their knowledge of the organization's finances. They can help to improve the efficiency of the organization's operations by identifying areas where costs can be reduced or processes can be streamlined. Lastly accountants can provide insights into the organization's financial performance this can be achieved by analyzing data and information and providing reports and recommendations.

4.6.3 Influence of Others

Table 18 Influence of others

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | neutral | 33 | 94.3 | 94.3 | 94.3 |
| agree | 2 | 5.7 | 5.7 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

Source: Research Data

The ability of an employee to motivate others is crucial to team success. Accountants who are confident in their ability to deliver high-quality work are more likely to be able to motivate their colleagues. This is because they can set a good example, provide encouragement, and help to build trust.

The two theoretical frameworks, power distance and collectivism, are also relevant to this discussion. Power distance refers to the extent to which people in a society accept that power is unequally distributed. In collectivist cultures, people place a high value on group harmony and cooperation.

Accountants who are able to bridge the power distance and contribute to a collectivist culture are more likely to be successful at motivating their colleagues. This is because they can build relationships with people from different levels of the organization and help to create a sense of community.

4.6.4 Ability to Adjust to New Situations

Table 19 Ability to adjust to new situations

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | agree | 17 | 48.6 | 48.6 | 48.6 |
| strongly agree | 18 | 51.4 | 51.4 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

Source: Research Data

Workers with increased psychological capital are flexible and adaptable to new conceptions and surrounding. All accountants sliced high on this critical element that requested them to rate themselves on their capacity to acclimate to new conditions. Identical results have been delivered in this section as well.

4.6.5 Summary of Results on Self-Efficacy



Figure 3 Self-efficacy

Source: Research Data

This section discusses the importance of self-efficacy for accountants. Self-efficacy is the belief in one's ability to succeed in a particular task or situation. Accountants who have high self-efficacy are more likely to be satisfied with their jobs, make key decisions, and contribute to organizational development.

The study by Yakin and Erdil (2012) found that certified public accountants in Turkey who had high self-efficacy were more likely to be satisfied with their jobs and to make key decisions that contributed to the professional expansion of their careers. This suggests that self-efficacy is an important factor for accountants who want to be successful in their careers.

The study by Turkoglu (2011) also found that self-efficacy is an important factor for accountants who want to be satisfied with their jobs. Accountants who have high self-efficacy are more likely to believe that they can achieve their goals, which can lead to greater job satisfaction.

Personal traits of accountants can also account for their reason to produce high quality work. This is because accountants who are confident in their abilities are more likely to be motivated to do their best work.

In conclusion, the passage you provided provides evidence that self-efficacy is an important factor for accountants who want to be successful in their careers and produce high quality work.

4.7 DISCUSSION OF FINDINGS

**4.7.1 Organisational Culture at the Verify Engineering**

 Results indicate that Verify Engineering has a strong commitment to the culture of uncertainty avoidance. This is due to the consensus among all responders that the organizations insisted on adhering to the established and organized methods of prying even to the point of forsaking professional standards.

The findings are consistent with those of Frijns et al. (2013), who suggested that CEOs of companies with locations in regions with low risk tolerance and high uncertainty avoidance scores needed more time and confidence before opting to participate in mergers. Therefore, despite the fact that it would reassure investors that management is always cautious with strategic business decisions, this was viewed as a risk in the current cutthroat economic environment. Timeliness is another appreciated quality for embracing business opportunities (Alleyne, et al., 2015). If accounting professionals at both organizations were to adopt the stances of Frijins et al. (2013) and Alleyne (2015), it would be logical to assume that they would be inclined to adopt the high uncertainty avoidance approach.

A different perspective that might come from avoiding extreme uncertainty is flexibility. Timeliness, as was said in the previous section, is crucial for business success. Additionally, flexibility encourages innovation (Endrawes & Monroe, 2011). Due to the nature of their training, accountants are more likely than some members of the leadership to have a bird's eye view and a better understanding of the financial status of the organization. As a result, in addition to discussing the financial situation of the businesses to management, accountants may also act as advisors on future prospects. The question would then be whether or not such recommendations would be taken into account by leaders who exhibit a high level of uncertainty avoidance.

Another finding that can be attributed to the high levels of uncertainty avoidance is that accountants agreed that long term planning was emphasised at Verify Engineering. Again, Frijns, et al. (2013) indicates that corporates with high uncertainty avoidance cultures want to get assurances about where they are headed and how they must get there. As a result, long term planning carries the day. This seems to be the case at Verify Engineering.

Other noteworthy study findings support Verify Engineering's approach. All of the respondents agreed that management placed a strong emphasis on rewarding teams and that employees should focus more on team success than individual success. Teamwork and cohesiveness are likely to be fostered by a collectivist culture, which was also seen in the study's sample firms. According to a study by Saad et al. (2015), while Taiwanese organizations were more coherent than Canadian ones, they took longer to reach significant choices. The Canadians in this situation were individualistic. The topic of timeliness was covered in a previous section. Verify Engineering can end up in the same pot as well.

All things considered, it can be assumed that the culture at the organization of study may offer chances and disadvantages for ethical and professional accounting. Although the high uncertainty avoidance may seem inflexible at times, it may also give accounting experts the chance to present their best work. According to Brizuela (2016), it would be foolish to categorize an organization's culture as either excellent or bad based on a particular approach. It is crucial to take the present political, economic, social, and technological issues into account while analyzing the business environment. It could be important for management to widen the organization's current power gap under certain situations. Sometimes it may be beneficial to do the exact opposite action.

Organizational culture need not be stagnant, claim Axa and Greveba (2017). Organizational cultures can occasionally change as a result of adjustments to the business environment; this success is crucial for the sustainability of the business. Whatever culture is chosen, it does have an impact on how innovation is adopted by the accounting profession and by others by changing professional behavior specifically. Similar feelings have been expressed in some literary works (Ajibolade & Akinniyi, 2013; Alleyne, et al., 2015; Tartaraj & Hoxha, 2014). Verify Engineering organizations, like all others, have distinct cultures. The effectiveness of such cultures in leading organizations toward their goals is not a topic covered in this study.

**4.7.2 Effects of Organisational Culture on Accounting Practices**

It was determined that the accountants' performance was impacted by the high uncertainty avoidance culture at Verify Engineering. Accountants have acknowledged that it is expected that they would endeavor to adapt their methods to the culture of their organization, according to other studies (Frijns, et al., 2010; Beugelsdijk & Frijns, 2010), which have reached similar conclusions. This was more so in cases where the organisations have a positive image within society and the business environment (Beugelsdijk & Frijns, 2010). (Beugelsdijk & Frijns, 2010). According to the results of these research, it is reasonable to believe that accounting professionals in the organization under consideration had to strike a balance between the requirements of their professions and the needs and culture of the organization. This situation is not brand-new. According to Lodhia (2003), professional training and practice are heavily influenced by national ethos in Fiji and China. Professional practice in these circumstances is unquestionably influenced by organizational and society norms and values. Professionals who work in that state might not have any trouble adjusting to those restrictions. However, when conducting business in a global setting is necessary, difficulties could occur.

 Accountants believed that prior planning was one of Verify Engineering's distinguishing characteristics, and they felt forced to agree. The majority of respondents thought that Verify Engineering's culture allowed them to question their leaders anytime they felt the need to do so, which is an intriguing figure. This could be interpreted as indicating that there was little power barrier between the organization, suggesting that management was relatively approachable. The same leadership was at least approachable, which can be assumed to be a positive sign of engagement between the top and the bottom, even though this may not be an indication of how flexible management at the two organizations was.

 The study found that the company encouraged its accountants to stick to company procedures, even at the expense of professional principles. This finding is consistent with other research that has shown that organizational culture can be a strong influencer of individual and group behavior. A study by Duarte (2015) on the impact of organizational culture on the behavior of nurses in Portugal. The study found that nurses' professional behaviors were guided by both organizational and professional goals and values. Despite having trained at different times and in different universities, nurses were found to have basically the same guiding principles guiding their profession. However, once they joined different organizations, they were inducted into the organizational principles, norms, and values meant to ensure that the public image and integrity of the organizations was preserved.

The findings of these studies suggest that organizational culture can have a significant impact on the behavior of employees. This is important for organizations to keep in mind, as the culture they create can either encourage or discourage ethical behavior. The impact of organizational culture on employee behavior is a complex issue. There are many factors that can influence how employees interpret and respond to the culture of their workplace. Some of the factors that can influence how employees respond to organizational culture include their personal values, their professional training, and their experiences in other workplaces.

Organizations can influence the impact of their culture on employee behavior by creating a culture that is supportive of ethical behavior. This includes having clear ethical standards, providing training on ethical decision-making, and creating a culture of accountability.

 All the studies have found that organizational culture can have a significant impact on the professional conduct of accountants. This is because organizational culture can influence the way that accountants perceive their roles, the values that they consider important, and the norms that they believe are acceptable. Accountants may try to uphold their own and their profession's values, but they may also feel pressure to conform to the organizational culture. This can be a difficult situation, as it can lead to accountants feeling conflicted about their professional obligations.

In the case of Verify Engineering, it seems that the organizational culture is one that emphasizes compliance with company procedures, even if this means sacrificing professional principles. This is likely to have a significant impact on the way that the accountants at Verify Engineering conduct their work. It is important for organizations to be aware of the potential impact of organizational culture on the professional conduct of accountants. By creating a culture that is supportive of ethical behavior, organizations can help to ensure that their accountants are able to uphold their professional values.

However, I do believe that it is important for organizations to be aware of the impact that their culture can have on their employees and their ability to achieve their objectives. As the study points out, organizational culture can present both opportunities and challenges for professionals. For example, a culture that emphasizes collaboration and teamwork can be beneficial for innovation, while a culture that emphasizes compliance with company procedures can be beneficial for risk management.

Ultimately, the success of an organization depends on its ability to create a culture that is supportive of its goals and objectives. If an organization's culture is not aligned with its goals, it is likely to struggle to achieve success. Accounting professionals can play a role in influencing the culture of their organizations. By being self-aware and by communicating effectively with their peers and management, accounting professionals can help to create a culture that is supportive of ethical behavior and professional conduct.

In conclusion, I believe that the study provides a valuable overview of the impact of organizational culture on accounting professionals. The study's findings suggest that accounting professionals can play a role in influencing the culture of their organizations, and that doing so can help to ensure that organizations achieve their objectives in an ethical and professional manner. Young (2013) and Lu (2011) both argue that accounting managers have a responsibility to ensure that proper accounting practices are mainstreamed into strategic action plans. They also argue that engagement is key, and that accounting professionals should be able to communicate effectively with both management and other employees in order to influence the culture of the organization.

The fact that Verify Engineering has a small power distance could be beneficial for accounting professionals, as it could mean that management is more approachable and open to feedback. This could make it easier for accounting professionals to raise concerns about potential ethical or compliance issues. Additionally, the fact that accountants have contact with almost all members of the organization could give them a good understanding of the culture of the organization and how it can be influenced.

**4.7.3 Accounting Professionals’ Knowledge of Organisational Culture at Verify Engineering**

 It is important for accounting professionals to have a good understanding of the culture of their organizations, as this can help them to behave in a way that is both ethical and professional.

The study by (Ajibolade & Akinniyi, 2013) found that accounting professionals who are aware of their organizations' mission, vision, and values are more likely to be influential. This is because they are better able to understand the expectations of the organization and to communicate effectively with management and other employees. The study also found that perceptions of organizational support or the lack of it can influence ethical practices by accountants. This is because accountants are more likely to behave in an ethical manner if they believe that their organization is supportive of ethical behavior.

A study by Alleyne, et al.,(2015) good example of how knowledge of organizational culture can influence the behavior of accounting professionals. In the case of the Australian organization, the culture of intolerance of crime encouraged whistleblowing, which ultimately benefited the organization. Overall, all the studies suggest that knowledge of organizational culture is an important asset for accounting professionals. By understanding the culture of their organizations, accounting professionals can behave in a way that is both ethical and professional, and they can also help to influence the culture of their organizations in a positive way.

I would also add that it is important for accounting professionals to be assertive, especially in organizations that have large power distances, are masculine, and are high on uncertainty avoidance. This is because these types of organizations may be more likely to pressure employees to conform to the norms of the organization, even if those norms are unethical. By being assertive, accounting professionals can help to ensure that they are able to uphold their professional values, even in difficult circumstances.

**4.7.4 Accountants’ Self-Efficacy to Influence Organizational Culture**

All the studies that were considered in this research suggest that self-efficacy is an important factor in influencing organizational culture. Employees who have high self-efficacy are more likely to believe that they can make a difference, and they are more likely to be assertive in advocating for their beliefs. This can help to create a culture that is more supportive of ethical behavior and professional conduct.

 Yakin and Erdil (2012) found that certified public accountants in Turkey who scored high on self-efficacy were more likely to be satisfied with their jobs and to make key decisions that contributed to the professional growth of the profession. This suggests that self-efficacy can have a positive impact on both individual and organizational outcomes.

Overall, the self-efficacy is an important asset for accounting professionals. By having high self-efficacy, accounting professionals can help to influence the culture of their organizations in a positive way, and they can also be more successful in their careers.

* There are some tips for increasing self-efficacy and these constist:
* Set realistic goals and achieve them.
* Break down complex tasks into smaller, more manageable steps.
* Seek out opportunities to learn and grow.
* Surround yourself with positive people who believe in you.
* Celebrate your successes.

Turkoglu (2011) has also supported the notion that proactive professional behavior and creativity are rooted in self-efficacy. More significantly, accountants with high self-efficacy are expected to respect the ideals of their profession and, as a result, significantly contribute to the growth of the organization by delivering high-quality work (Dent, 1991; GLOBE, 2004). In addition, resilience is fundamental even in the face of unfavourable organizational contexts. Self-efficacy, optimism, resiliency, and hope are four variables that collectively make up psychological capital (Luthans & Youssef, 2004). Self-efficacious people are likely to handle highly demanding organizational situations more successfully than individuals with low self-efficacy scores. The analysis concludes that possibly, as the accounting professionals at Verify Engineering have suggested,

4.8 Chapter summary

 The study's conclusions are reported in this chapter. The data were presented in descriptive style using graphs and tables. Overall findings indicate that professional accounting practice is supported by the cultures at the two organizations. Results also paint a picture of the dominant cultural elements at Verify Engineering. Finally, because they have high self-efficacy scores, the organization's accountants have the power to change the culture of the organization. The researcher avoided conducting the discussion because this task is covered in the upcoming chapter, even if comparisons with results from other studies have been made in the current chapter.

CHAPTER V

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

The findings are summarized in Chapter 5. To accomplish this goal, the study's objectives are utilized. The conclusions and suggestions are then inferred from the data as well.

5.1 SUMMARY OF FINDINGS

**5.1.1 Organizational Culture at the Verify Engineering**

Verify Engineering had short power distances, which was found to be consistent with the hypothesis of cultural dimensions. This is because respondents claimed they felt they could talk to their superiors about any decisions they believed would not be in the organization's best interests and in accordance with generally recognized accounting principles. Because both organizations insisted on following the law in order to accomplish their goals, they were also perceived as being manly. The organization, however, was deemed collectivist. Respondents concurred that management emphasized rewarding teams and that workers needed to concentrate on team success rather than individual success. A collectivist culture is likely to foster teamwork and cohesiveness, which was also observed in the study's sample organization.

 Accounting professionals also gave the organization very high ratings for avoiding ambiguity, which is thought to have an effect on how the organization do business. The ability of accountants to contribute novel ideas to organizations is likely to be limited by their desire to avoid uncertainty. The fact that accountants concurred that long-term planning was stressed at Verify Engineering is another conclusion that can be related to the high levels of uncertainty avoidance.

In general, it may be considered that the culture at Verify Engineering may offer chances and disadvantages for ethical and professional accounting. Although the high uncertainty avoidance may seem inflexible at times, it may also give accounting experts the chance to present their best work.

**5.1.2 Effects of Organizational Culture on Accounting Practices**

Accountants at the Verify Engineering both reported that their performance was impacted by the high uncertainty avoidance culture. Accountants determined that prior planning was a defining characteristic of Verify Engineering. Most respondents, however, said that Verify Engineering’s culture permitted employees to question their superiors whenever they felt the need to do so. Power distance difficulties are discussed here. The fact that the same leadership was at least approachable was probably a good sign of interaction between the top and bottom personnel, even though this might not be an indication of how flexible management at the organization was. It's crucial to remember that the organization pushed its members to follow corporate policies when performing their jobs, even at the expense of ethical standards. The culture at Verify Engineering is neither deemed to be good nor negative by the study. It is emphasized that these conclusions can only be drawn based on whether the organization can accomplish its goals. The power distance, avoidance of uncertainty, collectivism, and other organizational behaviors may all be influenced by the political, social, economic, and technological environments. Any organization's culture will probably have an impact on how employees perform their jobs.

**5.1.3 Accounting Professionals’ Knowledge of Organizational Culture at Verify Engineering**

Accounting professionals' awareness of the cultures present at the organizations under examination ranged from ordinary to outstanding. None received a low score. This provides the impression that accountants at Verify Engineering possess a high level of understanding. Based on the theoretical ideas about intellectual capital, it is expected that accountants at the organization will likely adapt to the vision of the organizations without much difficulty. They are also likely to be successful if they decide to include leadership and peers in changing the organizational cultures of their own organizations. Accountants are likely to feel secure approaching management in circumstances where the cultures may be hostile to the ethical application of accounting practices since they are fully aware of the expected responses based on the culture.

**5.1.4 Accountants’ Self-Efficacy to Influence Organizational Culture**

 In the current study, all participants received good self-efficacy ratings. Job happiness has been connected to self-efficacy. Professionals also see it as the source of proactive actions and creativity. Based on these presumptions, it is assumed that accountants have it in themselves to generate work that can have a beneficial impact on the organizational culture, regardless of the state of organizational culture at Verify Engineering. More importantly, accountants at the company would be expected to uphold the standards of their profession and so significantly contribute to the development of the company. Due to their high psychological capital, they are also likely to be resilient even in the face of unfavorable organizational contexts.

5.2 CONCLUSIONS

Based on the findings of the study, the researcher makes some conclusions regarding the organizational cultures at Verify Engineering.

Verify Engineering has a strong culture of avoiding uncertainty, is macho and collectivist, and yet has close power relationships. Although the situation for professionals working in the two organizations has both advantages and disadvantages, it is seen as one that offers stability of tenure, particularly for accountants who are confident that they can influence organizational culture by producing high-quality work and involving management when necessary.

The strict adherence to protocol, insistence on strategic planning, and attention to teamwork have all had an impact on how accountants at the Verify Engineering perform their duties.

 This confirms the assumption that organizational culture can have stronger influencer than ethnic or professional cultures. This because organizational culture is a set of shared values, beliefs, and norms that guide the behavior of employees within an organization. It is the "glue" that holds the organization together and helps it achieve it's goals.

The high knowledge of the organizational cultures at the Verify Engineering suggests that professionals at the company are aware of the company's visions and values. This knowledge can help them to understand the company's expectations and to behave in a way that is consistent with those expectations. It can also help them to influence the company's culture in a positive way.

The high self-efficacy scores suggests that accountants at Verify Engineering believe in their ability to produce work that have a positive impact on their company's culture. This is a valuable asset, as it means that these accountants are likely to be motivated and to take initiative in order to make a difference.

Overall, the results of the study suggest that organizational cultures an important factor for accountants at VE. By understanding the company's culture and by believing in their own abilities, accountants can make a positive impact on the company's performance.

In addition organizational culture can have an impact on the well-being of employees. A positive organizational culture can create a sense of belonging, purpose, and satisfaction among employees. This can lead to improved mental and physical health, as well as increased productivity.

By creating positive organizational culture, organizational attract and retain top talent, improve productivity and achieve their goals.

5.3 RECOMMENDATIONS

Based on the findings and the conclusions, the following recommendations are made:

 It is important for Verify Engineering to further ingrain their organizational culture in line with their strategic vision, and to do so in a way that promotes ethical practices by accountants and other professionals.

Accounting professionals at Verify Engineering have a high level of intellectual capital regarding organizational culture. This suggests that Verify Engineering is already on the right track in terms of creating a culture that is supportive of ethical behavior and professional conduct.

However, the study also found that Verify Engineering could do more to identify and assign responsibilities to professionals who possess high intellectual and psychological capital. By doing so, Verify Engineering can further strengthen its organizational culture and achieve its strategic goals.

5.4 RECOMMENDATIONS FOR FUTURE STUDIES

Future studies should focus on how the blending of organizational and professional cultures have influenced the attainment of the strategic goals of organizations in Zimbabwe. This is an important area of research, as it can help organizations to create cultures that are more supportive of ethical behavior and professional conduct.

Conclusively, the blending of organizational and professional cultures can be a complex and challenging process. However, it is essential for organizations that want to create cultures that are supportive of ethical behavior and professional conduct.

There are a number of factors that can influence the blending of organizational and professional cultures. These include the size and structure of the organization, the industry it operates in, and the values of its leadership team.

 Organizations can take a number of steps to promote the blending of organizational and professional cultures. These include providing training on ethical behavior and professional conduct, creating opportunities for employees to share their values, and rewarding ethical behavior.

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APPENDIX A

LETTER OF INTRODUCTION

Dear Participant,

I am conducting research for the purposes of obtaining a Bachelor’s degree in Accounting at Bindura University of Science Education (BUSE). I request your assistance in answering the questions that will enable me to complete the study.

The study carries the title “The impact of Organisational Culture on the Application of Accounting Procedures in Zimbabwe: The Case of Verfy Engineering in Harare”. Taking part in this study will involve you filling out the attached questionnaire. On average, 8 minutes of your time will be required. Participation is voluntary, and neither you nor any other person will be advantaged or disadvantaged in any way for agreeing or refusing to participate in the study.

Your identity will be kept confidential. No information that could identify you will be contained within in the final research report. I will personally process questionnaires to ensure that all information remains confidential. The only person who can have direct access to the questionnaires will be my supervisor and all records given to my supervisor will not have any identifying information. I will also request that you initial the consent form provided in manner that will still protect your identity. I have provided my contact details as well as those of my supervisor. Feel free to conduct either of us regarding this study.

Sincerely Yours,

 (Student), Cell …………………

(Supervisors), Cell …………….

APPENDIX B

INFORMED CONSENT

I, (Not Real name)

………………………………………………………………having been provided with and understood the information regarding this research project, do hereby acknowledge that I am aware that my partaking in this study is voluntary and that I can withdraw from the study at any time I feel like. I understand that I will not be advantaged or disadvantaged as a person and as a professional for taking part in this study. I also understand that I will not be identified in the research report, and that no information that may identify me will be included as well. I understand that my identity may only be known to the researcher and will not be revealed to the researcher’s supervisor or any other person. I am also aware that while participating in this study, I am not representing my employer or organization but rather my own personal views and experiences.

I thus agree to take part in this study, by filling out the attached questionnaire.

Initials: …………

Date……………..

APPENDIX C

## SECTION A. DEMOGRAPHIC INFORMATION

Sex: Female Male

Age: <30 yrs 31-40 yrs 41-50-yrs >50yrs

Qualification: Certificate Diploma Bachelor’s Degree

 Master’s PhD

## SECTION B, KNOWLEDGE OF ORGANISATIONAL CULTURE AND THE LINK TO ACCOUNTING PRAXIS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Item**  | **Strongly Agree**  | **Agree**  | **Somehow** **Agree**  | **Somehow** **Disagree**  | **Disagree**  | **Strongly** **Disagree**  |
| In any organization, consistency and order are emphasized even at the sacrifice of innovation and experimentation |   |   |   |   |   |   |
| Even if accounting rules are broken, accountants in an organization are obligated to adhere to the organizational culture  |   |   |   |   |   |   |
| A person’s ability and contribution to the organization are what determine their impact in any given organization |   |   |   |   |   |   |
| Even if individual goals are compromised, it is typical for managers to promote group loyalty |   |   |   |   |   |   |
| The accounting procedures used within an organization are un affected by its culture |   |   |   |   |   |   |
| Accountants must blindly follow the orders of their superiors |   |   |   |   |   |   |

## SECTION C, ORGANISATIONAL CULTURE

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Item**  | **Strongly Agree**  | **Agree**  | **Somehow** **agree**  | **Somehow** **Disagree**  | **Disagree**  | **Strongly** **Disagree**  |
| In any organisation, consistency and order are emphasized even at the sacrifice of innovation and experimentation |   |   |   |   |   |   |
| The way to be prosperous in this firm is to plan for the future  |   |   |   |   |   |   |
| In this entity, a person’s influence is based primarily on one’s ability and benefaction to the organisation  |   |   |   |   |   |   |
| In this organisation, managers encourage group loyalty at the expense of individual goals suffer  |   |   |   |   |   |   |
| In this organisation, people are generally very concerned about others  |   |   |   |   |   |   |
| In this organisation, group members take pride in the individual accomplishments of their group manager  |   |   |   |   |   |   |
| In this organisation, minors that is subordinates, are expected to obey their boss without question  |   |   |   |   |   |   |
| Employees are encouraged to strive for continuously improved performance in this company |   |   |   |   |   |   |

## SECTION D, INFLUENCE OF ORGANISATIONAL CULTURE ACCOUNTING PRAXIS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Item**  | **Strongly Agree**  | **Agree**  | **Somehow** **Agree**  | **Somehow** **Disagree**  | **Disagree**  | **Strongly Disagree**  |
| In this organisation, orderliness and consistency have affected the way accounting is done, even at the expense of experimentation and innovation.  |   |   |   |   |   |   |
| I believe that management encourages me to uphold the standards required by my accounting profession |   |   |   |   |   |   |
| Regular enough, I feel entitled to have no fear in exposing professional misconducts in this organisation  |   |   |   |   |   |   |
| I feel management will accept my professional advice based on the practice of acceptable accounting principles  |   |   |   |   |   |   |
| In this company, meetings are usually planned well in advance  |   |   |   |   |   |   |
| In this organisation, people are generally assertive |   |   |   |   |   |   |
| In this organisation, I feel I can question my bosses when I feel they are not on the right  |   |   |   |   |   |   |
| In this company, most work is highly structured, leading to few unexpected events  |   |   |   |   |   |   |

## SECTION E, SELF-EFFICACY

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Item**  | **Strongly Agree**  | **Agree**  | **Somehow** **Agree**   | **Somehow** **Disagree**   | **Disagree**   | **Strongly Disagree**   |
| I believe l can influence this organization’s workplace culture for better |     |   |    |    |    |    |
| I am comfortable analyzing persistent organizational issues and offering management a solution |   |   |   |   |   |   |
| I feel confident contacting people outside the company to discuss problems in a manner that portrays a positive culture for my organisation.  |   |   |   |   |   |   |
| Even if my boss gives me additional responsibilities for which I have no prior exepertise, I am confident in my ability to do them. |   |   |   |   |   |   |
| I am sure that I can function in demanding situations and under pressure.  |   |   |   |   |   |   |
| I am certain that I can achieve my professional goals in a manner that inspires my coworkers |   |   |   |   |   |   |
| I am confident that even if the organization implements challenging new working method, I will still be able to learn something new from it |   |   |   |   |   |   |

Some items in this questionnaire were adapted from the following sources:

Sapyaprapa, S., Tuicomepee,, A. & Watakakosol, R., 2013. *Validation of Psychological Capital Questionnaire in Thai Employees.* Tokyo, The Asian Conference on Psychology & the Behavioral Sciences 2013.

GLOBE, 2004. *Understanding the Relationship Between National Culture, Societal Effectiveness and Desirable Leadership Attributes: A Brief Overview of the GLOBE Project,* Pennsylvania: GLOBE.